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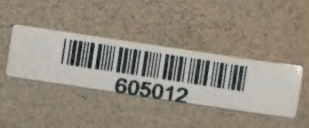
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REPORTS

FROM

COMMISSIONERS:

SIXTEEN VOLUMES.

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—(11.)—

EXCISE INQUIRY:

13TH TO 16TH REPORTS;

DIGEST OF REPORTS.

Session

19 *February*——10 *September* 1835.

VOL. XXXI.

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REPORTS FROM COMMISSIONERS:

1835.

SIXTEEN VOLUMES:—CONTENTS OF THE

ELEVENTH VOLUME.

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THIRTEENTH REPORT

OF THE

COMMISSIONERS OF INQUIRY

INTO THE

EXCISE ESTABLISHMENT,

AND INTO THE

MANAGEMENT AND COLLECTION

OF THE

EXCISE REVENUE

THROUGHOUT THE

UNITED KINGDOM.

GLASS.

Presented by His Majesty's Command.

LONDON:
PRINTED BY WILLIAM CLOWES AND SONS, 14, CHARING CROSS,
FOR HIS MAJESTY'S STATIONERY OFFICE.

1835.

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3

TO THE RIGHT HONOURABLE THE LORDS COMMISSIONERS OF HIS MAJESTY'S TREASURY.

The THIRTEENTH REPORT of the Commissioners appointed by His Majesty to inquire into the establishment of the Department of Excise, and into the Management and Collection of the Excise Revenue in all its branches, throughout the United Kingdom.

GLASS.

MY LORDS,

IN bringing before your Lordships the results of our inquiries into the above branch of Excise duties, we propose to divide our Report into four heads:—The First, containing a summary of the principal statutes by which the duties on glass have been imposed, and the system for their collection prescribed and regulated, together with an extract from the printed regulations and instructions issued by the Board of Excise, under which the provisions of these laws are practically carried into execution. The Second, containing a statement of such of the official tables and accounts relating to this head of duty as it may be desirable to bring under consideration in the body of our Report rather than in the Appendix, with such brief observations as the inspection of these documents appear to call for. The Third, containing a statement of, and reference to, the various examinations and other evidence which we have received in the course of this branch of our inquiries, with such comments and observations on points arising out of that evidence as appear to call for separate notice. The Fourth, containing the observations and conclusions of a more general nature, which we feel it to be our duty to submit to your Lordships as the result of our inquiry into, and consideration of the whole subject.

I.—*Statutes and Regulations.*

A duty upon glass wares was first imposed by a statute of 6 and 7 W. and M., which enacts that a sum, varying in amount according to the nature of the articles therein specified, shall be levied upon all such wares, whether manufactured in England, or imported from foreign ports. This duty, which had been granted for five years, was continued and made perpetual by an Act of the following year. By a statute of the session immediately succeeding, after reciting that 'it is found by 'experience that the said rates and duties upon glass and glass wares are too great, 'so that the makers of those manufactures in this kingdom are thereby discou-'raged,' it is enacted that one-half part of the said rates and duties should cease and determine. By another Act passed in the following year (10 and 11 Wm. 3, c. 18), after reciting that 'it is found by experience that the remaining duties on 'glass and glass wares are very vexatious and troublesome in the levying and 'collecting the same, and of small advantage to the Crown, and should the same

6th & 7th W. & M.

10th & 11th Wm. 3, c. 18.

'be continued would lessen the duty on coals much more than the said duties on 'glass wares will amount to, will hinder the employing great numbers of poor, and 'endanger the loss of so beneficial a manufacture to this kingdom,' it was enacted that the remaining moiety or half-part of the rates and duties imposed by the aforesaid Acts upon the said glass or glass wares should cease and determine.

The preambles which we have quoted from the above-mentioned obsolete statutes appear to us to be worthy of attention, as placing upon record the impression produced upon the legislature of that day by an experience of two or three years of the effects resulting from the imposition of an Excise duty on glass; and we may add, that the repetition of the same experiment subsequently made, after the lapse of about half a century, will be found to have been attended with the same effects as those which are described in the statutes of Wm. 3, namely, that the 'rates and 'duties upon glass and glass wares are too great, and that this beneficial manu-'facture has been thereby discouraged.'

19 Geo. 2, c. 12.

The manufactures of glass in this country were, however, again subjected to Excise duties by the statute of the 19 Geo. 2, c. 12, whereby, after granting additional duties on all glass imported into England under the following distinctions, viz. 1st, crown, plate, and flint glass, charged with a duty of 8*d.* per pound; 2d, green glass or other glass, charged with a duty of 2*d.* per pound; 3d, bottles and flasks, charged with a duty of 2*s.* per dozen quarts,—it is enacted, that there shall be levied and paid on all materials, or metal, or other preparations used in the manufacture of crown, plate, and flint glass, and all white glass, a duty of 9*s.* 4*d.* per hundred weight, and upon all materials, or metal, or other preparations used in the making of common bottles, and all other green glass, the sum of 2*s.* 4*d.* for every hundred weight, such duties to be under the management of the Commissioners of Excise. The Act also requires the manufacturer of glass to make entry of the furnaces, pots, pot-chambers, warehouses, rooms, &c., and other places used for preparing or keeping glass, to give notice of charging pots, &c.; it also contains provisions for an allowance in case of pots breaking, and for a drawback of the whole duty on exportation.

17 Geo. 3, c. 39, s. 26.

By a statute of the succeeding reign, 17 Geo. 3, all the duties imposed by the former Act, both on the importation and home manufacture of glass, were repealed, and in lieu thereof a new Customs duty was imposed on the various kinds of imported glass, and a new Excise duty upon manufactured glass, in the following terms: that is to say, 'For and upon all the materials, or metal, or other 'preparations whatsoever, by what name soever they now are or hereafter may be 'called or known, which shall hereafter be made use of in the making of all plate 'or flint glass, and of all enamel, stained, or paste glass, and of all phial glass, 'commonly called or known by the name of apothecary or other phials, the sum 'of 18*s.* 8*d.* for every hundred weight, and after that rate for every greater or less 'quantity; and for and upon all the materials, or metal, or other preparations what-'soever, or by what name soever they now are or hereafter may be called or known, 'that shall hereafter be made use of in the making of spread window glass, com-'monly called or known by the name of broad glass, a duty of 7*s.* for every hundred 'weight, and after that rate for a greater or less quantity; and for and upon all the 'materials, or metal, or other preparations whatsoever, by what name soever they now 'are or hereafter may be called or known, that shall hereafter be made use of in the 'making of all other window glass (not being spread glass), whether flashed or 'otherwise manufactured, and commonly called or known by the name of crown 'glass, a duty of 14*s.* for every hundred weight, and after that rate for a greater 'or lesser quantity; and for and upon all the materials, or metal, or other pre-

'parations whatsoever, by what name soever they now are or hereafter may be 'called or known, that shall hereafter be made use of in the making of glass, now 'called German sheet glass, a duty of 14*s.* for every hundred weight, and after 'that rate for a greater or lesser quantity; and for and upon all the materials, or 'metal, or other preparations whatsoever, by what name soever they now are or 'hereafter may be called or known, that shall hereafter be made use of in making 'common bottles (the same not being phials), and of vessels made use of in che-'mical laboratories, and of garden glasses, and of all other vessels or utensils made 'of common bottle metal, the sum of 3*s.* 6*d.* for every hundred weight, and after 'that rate for a greater or lesser quantity; the said several and respective rates and 'duties to be paid by the maker or makers thereof respectively.' This statute continues the regulations of the former Act for the charge and collection of the duty with some slight alterations, and contains some new regulations respecting the allowances to the glass makers for waste and for imperfect materials, and also respecting the amount, and mode of obtaining the drawback on exportation.

The Act of the 32 Geo. 3 relates exclusively to the manufacture of flint glass, and more particularly to the notices required for filling and working off the pots used in that branch of the manufacture. 32 Geo. 3, c. 40.

By the 34 Geo. 3, heavy additional duties were imposed on glass imported into or made in Great Britain, whereby the former duties on the materials used in making plate glass, flint glass, or enamel stained, or paste glass, or phial glass, were increased by 10*s.* 8¾*d.* per hundred weight; and the duties on the materials used in making window glass (not being spread glass), 'whether flashed or otherwise 'manufactured, commonly called crown glass, or German sheet glass, by the sum 'of 8*s.* 0¾*d.* per hundred weight.' This Act contains new regulations respecting the drawback on exportation, and respecting the process of manufacturing, and especially respecting the thickness of cast plate glass, which, if less than one quarter of an inch thick, is required to be broken in the presence of an officer under a penalty of 50*l.* 34 Geo. 3, c. 27.

Another Act, on the same subject, was passed in the succeeding year, containing numerous and minute additional enactments for further securing the collection of the full duty by prescribing rules to be observed in the process of manufacture, under heavy penalties, varying in amount from 500*l.* to 20*l.* This Act also expressly gives to the officers of Excise the power of interfering with the manufacture, for the purpose of examining the state of the materials to be charged with duty. 35 Geo. 3, c. 114. Sect. 6.

The Act of the 47 Geo. 3, contains regulations on Excise duties generally, and specially applies to the duties on glass, only in respect to the method of taking the gauge of the materials in the pots. 47 Geo. 3, c. 30.

By the 49 Geo. 3, c. 63, the former duties on the materials used in making spread window glass, commonly called broad glass, and on all other window glass not being spread, commonly called crown glass, or German sheet glass, were repealed, and new duties granted at the rate of 15*s.* per cwt. for spread window glass, commonly called broad glass, and at the rate of 1*l.* 16*s.* 9*d.* per hundred weight for all other window glass, not being spread glass, whether flashed, or otherwise manufactured, and commonly called crown glass, or German sheet glass. This Act also imposes countervailing duties of the same amounts on the above-mentioned descriptions of glass, when imported from Ireland into Great Britain; the Act further contains numerous additional regulations respecting the manufacture, for the most part enforced by heavy penalties. 49 Geo. 3, c. 33.

The last-mentioned Act having reference only to window or crown glass, a 51 Geo. 3, c. 69.

further Act was passed in the 51st year of the same reign, for granting new duties on flint or phial glass; by this Act the duty on those descriptions of glass is fixed at 2*s.* 9*d.* per cwt., when manufactured in Great Britain, and a like sum is charged by way of countervailing duty on the same descriptions of glass when imported from Ireland.

The Act also contains voluminous regulations for conducting the process under the inspection of the Excise, and in particular, it requires 'that every maker of 'flint or phial glass shall, at or before the hour of six in the evening of Saturday, 'in each and every week, work out into wares the whole of the metal or pre-'paration, which shall at any time during that week have been founded or melted 'in any pot or pots to him belonging, for the making of flint glass or phial glass, 'on pain to forfeit for every neglect or refusal thereof the sum of 200*l.* But such 'penalty is declared not to be incurred by any maker, by reason of his not working 'out the allowance of one-inch deep at the bottom of any such pot granted 'by the Act of the 17th Geo. 3.' The Act of 51 Geo. 3, further requires that the manufacturers of flint and phial glass shall, under a penalty of 200*l.*, make entry with the Excise of every lear or annealing arch intended to be used by them, and shall also take out an annual licence for each such lear or arch, in addition to the licence required to be taken out for the glass-house generally.

54 Geo. 3, c. 97. By an Act of the 54 Geo. 3, after continuing the enactments of the two last-mentioned Acts, a protecting duty of 8*s.* 2*d.* per cwt. was imposed on all common glass bottles (not being phials) imported into Great Britain, which duty was directed to be under the management of the Commissioners of Excise. This Act also contains further regulations for the allowance of the drawback on exportation, and also extends the definition of persons who shall be deemed makers of glass.

55 Geo. 3, c. 113. Another Act was passed in the following year, whereby alterations were made in the previous allowances for drawback, and in the regulations under which they were to be claimed, and the protecting duty on common glass bottles made in Ireland, and imported from thence directly into Great Britain, was repealed.

56 Geo. 3, c. 108. The regulations for the drawback on the exportation of plate glass were further altered by an Act of the next year, 56 Geo. 3, and by the same Act provision was made for allowing the duty on plate glass broken up for the purpose of being remelted; a clause is also therein contained, prohibiting, under pain of forfeiture, the making of crown glass of a thickness exceeding one-ninth of an inch.

58 Geo. 3, c. 33. An Act of the 58 Geo. 3, after reciting that the allowance of duty for plate glass broken up, under the provision of the former Act, was found to be excessive, repeals this rate of allowance, and grants an allowance on a different calculation; this Act also exempts the makers of certain small glass wares or ornaments from the necessity of taking out licences as glass manufacturers.

59 Geo. 3, c. 104. The Act of the 59 Geo. 3 was passed principally for the purpose of continuing several of the former Acts which had been passed for limited periods, and also for making certain alterations in the former law, respecting the quantities of goods to be produced by the makers of flint or phial glass from certain quantities of materials.

59 Geo. 3, c. 115. By an Act of the same year, the former duties and drawbacks of Excise on plates, or sheets of plate glass, were repealed, and new duties were granted in lieu thereof, as follows: viz.—for every hundred weight of the materials, or metal, or other preparations used in the making of plate glass in plates or sheets, not being of less thickness throughout than one-eighth part of an inch, or of greater thickness throughout than five-eighth parts of an inch, and made for the purpose of being

ground and polished as plate glass, an Excise duty of 3*l.*, and so in proportion for any less quantity; the Act also contains new regulations for the countervailing duties on plate glass imported from Ireland, and for the drawbacks on exportation. Some additional regulations respecting the manufacture are also thereby prescribed, and by the fourth section, after reciting that 'a strict adherence to the 'regulations established by law for the protection of the revenue in the manu- 'facture of glass, has been found by experience greatly to obstruct the preparation 'and selection of glass, fitted for the purpose of optical instruments used in the 'sciences of astronomy and navigation, it is enacted, that it shall be lawful for the 'Lords Commissioners of His Majesty's Treasury, any three or more of them, from 'time to time, to alter the whole or any part of the said regulations, and to pre- 'scribe such other conditions and securities as they may judge necessary and 'expedient for the better preparation and selection of glass adapted to the making 'of optical instruments.' Sect. 4.

The next statute is of the succeeding reign, 6 Geo. 4, containing in the schedule thereto annexed new rates on Excise licences, whereby 'every glass-maker, for each 'and every glass-house, is required to take out an annual licence amounting to 20*l.*' 6 Geo. 4, c. 81.

By another Act of the same year, the existing Excise duties and drawbacks on flint glass, in Great Britain, are repealed, and in lieu thereof the following rate of duty is made payable throughout the United Kingdom; that is to say, 'for and 'upon every one thousand pounds weight avoirdupoise, and so in proportion for 'any greater or less quantity of the fluxed materials, or metal, or other prepara- 'tions whatever, by what name soever the same are or may be called or known 'that shall be made in Great Britain or Ireland, for the purpose of making 'flint glass or phial glass, the sum of 12*l.* 10*s.*, such duties to be charged 'upon the gross gauge of such fluxed materials, or metal, or other pre- 'parations in the pot, of which fluxed materials, or metal, or other preparations, '3200 being taken as the specific gravity, eleven shall be the circular divisor 'for finding the contents of each such pot, in pounds weight avoirdupois, without 'any deduction, abatement, or allowance whatsoever.' By the same Act a new drawback of 29*l.* 3*s.* 4*d.* is allowed upon every one thousand pounds weight avoirdupois, and so in proportion for any greater or less quantity of flint glass made in Great Britain or Ireland, and exported as merchandize to foreign parts. This Act also contains numerous and complicated regulations respecting the process of manufacture, and the mode of charging the duty on flint or phial glass; and after reciting the clause in the Act of the 17 Geo. 3, granting the allowance of one-fourth part of the materials used in making flint, enamel, stained, and phial glass, in pots containing more than one hundred weight, and of one inch deep at the bottom of every such pot, and also reciting the clause in the Act of the 51 Geo. 3, requiring the makers of flint and phial glass to work out the whole of their materials before the hour of six in the evening of Saturday in every week, and reciting that it is necessary to repeal the above clauses, it is by the said Act of the 6 Geo. 4, enacted, that the parts of the said Acts above recited should be repealed, and 'that from the 5th day of July, 1825, every maker of flint glass 'shall, before the hour of six in the evening of Saturday in every week, work out 'the whole of the materials which, at any time during that week, have been fluxed 'or melted in any pot or pots, or upon notice given to the proper officer six hours 'before commencing to lade out any part of such metal, shall lade out in the 'presence of the supervisor or officer attending upon such notice for that purpose, 'the whole of such materials which may remain in such pot after such maker shall 'have ceased to work out any wares therefrom, and the gauged weight of such 6 Geo. 4, c. 117.

'laded fluxed materials, metal, or preparations, as taken by the supervisor or officer 'in the pot, shall be deducted from the weight of glass for, or in respect of which, 'such maker or makers shall at that time be chargeable with duty upon the gauge 'thereof taken at the pot, according to the provisions of this Act; and if any 'maker shall neglect or refuse so to do, he shall forfeit 200*l.* for every pot in 'respect of which he shall make such neglect or refusal. This Act also further 'directs, that at the end of every round or period of six weeks, an account shall 'be taken by the officer of the whole quantity of flint glass in respect of which 'such maker as aforesaid shall have been charged with duty upon the fluxed 'materials, after deducting the gauged weight of all fluxed materials taken account 'of by the officer and laded out of the pot, and of the whole weight of manufactured 'flint glass made by such maker within such round or period of six weeks; and if, 'upon such account being taken, the weight of such manufactured glass shall 'exceed the quantity of such glass with which such maker shall have been so 'charged with duty, after such deduction as aforesaid, by any quantity greater than 'the quantity of 50 per cent. upon the whole quantity of such glass, such maker 'shall be charged with, and pay the sum of 6*d.* per pound upon every pound weight 'of such excess over and above any duty which such maker shall have been charged 'with upon the fluxed materials or metal from which such glass shall have 'been made.'

The most remarkable feature, however, of this Act is the extension thereby made of the duty to Ireland, which part of the United Kingdom had, up to that period, enjoyed a complete exemption from all Excise interference with this branch of manufacture, except as to glass bottles, and the comparatively unimportant examination which might have been required for the collection of the countervailing duty above alluded to on the exportation of Irish-made glass to Great Britain.

7 and 8 Geo. 4, c. 53. The Act of the 7th and 8th of the same reign is the general consolidation Act for the laws of Excise throughout the United Kingdom, and has no peculiar reference to the duties on glass.

Geo. 4, c. 48. The Act of the 9 Geo. 4 contains provisions with respect to the duties on the other descriptions of glass similar to those contained in the Act of the 6th of the same reign with respect to those on flint and phial glass. The preamble of this Act (9 Geo. 4) recites, 'that it is expedient that equal duties of Excise 'should be imposed and made payable in and throughout the United Kingdom of 'Great Britain and Ireland upon plate glass, broad glass, crown glass, and bottle 'glass, and on the materials, metal, or other preparations whatsoever used in 'making such glass respectively; and that the manufacture of the said articles 'respectively, and the levying and collecting of the said duties, and the making 'and paying of all allowances and drawbacks in respect thereof, should be con-'ducted and carried on in every part of the United Kingdom under and subject 'to the same laws, regulations, and provisions.' The Act then proceeds to repeal 'the several duties of Excise payable in Great Britain upon or in respect of plate 'glass, broad glass, crown glass, and bottle glass, and on the materials, metal, or 'other preparations whatsoever, used in making such glass respectively, and the 'duties on glass bottles made in Ireland, and the several countervailing duties on 'any such glass or glass bottles made in Ireland and imported into Great Britain, 'and the several drawbacks payable in Great Britain or Ireland respectively;' and enacts, 'that from and after the 5th day of July, 1828, there shall be raised, 'levied, collected, and paid unto His Majesty, his heirs, and successors, the several 'duties, and there shall be allowed the several drawbacks specified and set forth 'in the schedule or table to this Act annexed.'

SCHEDULE annexed to the Act 9th Geo. 4, c. 48.

DUTIES.

	£.	s.	d.
For every hundred weight of the materials or metal, or other preparations whatever, by what name soever the same are or may be called or known, which shall be made use of in any part of the United Kingdom, in the making of plate glass in plates or sheets, not being of less thickness throughout than one-eighth part of an inch, or of greater thickness throughout than five-eighth parts of an inch, and made for the purpose of being ground and polished as plate glass	3	0	0
And so in proportion for any greater or less quantity.			
For every hundred weight of the materials or metal, or other preparations whatever, by what name soever the same are or may be called or known, which shall be made use of in any part of the United Kingdom in the making of plate glass, other than in such plates or sheets as aforesaid	4	18	0
And so in proportion for any greater or less quantity.			
For every hundred weight of spread window glass, commonly called or known by the name of broad glass, which shall be made in any part of the United Kingdom . . .	1	10	0
And so in proportion for any greater or less quantity.			
For every hundred weight of all other window glass not being spread glass, whether flashed or otherwise manufactured, and commonly called or known by the name of crown glass or German sheet glass, which shall be made in any part of the United Kingdom	3	13	6
And so in proportion for any greater or less quantity.			
For every hundred weight of materials or metal, or other preparations whatever, by what name soever the same are or may be called or known, which shall be made use of in any part of the United Kingdom, in making common bottles (the same not being phials), and in the making of vessels made use of in chemical laboratories, and of garden glasses, and of all other vessels or utensils made of common bottle metal . . .	0	7	0
And so in proportion for any greater or less quantity.			

DRAWBACKS.

For every square foot, superficial measure, of ground or polished plate glass made in any part of the United Kingdom from materials or metal, or other preparations for or upon which the duties payable for or in respect of plate glass shall have been paid, and which shall be exported from any part of the United Kingdom to Foreign Parts, in rectangular plates of the size of six inches in length by four inches in breadth at the least, and of the thickness throughout of one-eighth part of an inch at the least, and which shall be free from stains, and of good and fair quality, and fit for immediate use as ground and polished plate glass	0	2	9
And so in proportion for any greater or less quantity.			
For every hundred weight of unground and unpolished plate glass made in any part of the United Kingdom from materials or metal, or other preparations for or upon which the duties payable for or in respect of plate glass shall have been paid, and which shall be exported from any part of the United Kingdom to Foreign Parts, or to the Islands of *Jersey*, *Guernsey*, *Alderney*, or *Sark*, in rectangular plates of the size of six inches in length by four inches in breadth at the least, and of the thickness throughout of not less than two-eighth parts of an inch, and of not more than five-eighth parts of an inch, and which shall be of good and fair quality	3	0	0
And so in proportion for any greater or less quantity.			
For every hundred weight of window glass, not being spread glass, whether flashed or otherwise manufactured, and commonly called or known by the name of crown glass or German sheet glass, made in any part of the United Kingdom, for which the duties shall have been paid, which shall be exported from any part of the United Kingdom to Foreign Parts, or to the Islands of *Jersey*, *Guernsey*, *Alderney*, or *Sark*, in whole tables, or half tables, or quarter tables, and so in proportion for any greater or less quantity than a hundred weight of such whole tables, half tables, or quarter tables, calculating the drawback upon the weight of the whole table exported, although the same may be cut into half or quarter tables for the convenience of exportation	3	13	6
For every hundred weight of panes of window glass, whether flashed or otherwise manufactured, and commonly called or known by the name of crown glass or German sheet glass, made in any part of the United Kingdom, for which the respective duties shall have been paid, and which shall be exported from any part of the United Kingdom to Foreign Parts, such panes being in regular rectangular figures not being of less dimensions than six inches in length by four inches in breadth, nor containing any part of the bullion or thick centre part of the table from which any such panes shall have been cut .	4	18	0
And so in proportion for any greater or less quantity than a hundred weight of such panes.			
For every hundred weight of spread window glass, commonly called or known by the name of broad glass, made in any part of the United Kingdom, for which the duties shall have been paid, and which shall be exported from any part of the United Kingdom to Foreign Parts, or to the Islands of *Jersey*, *Guernsey*, *Alderney*, or *Sark* . . .	1	10	0
And so in proportion for any greater or less quantity.			
For every hundred weight of common bottles (not being phials), and of vessels made use of in chemical laboratories, and of garden-glasses, and of all other vessels or utensils of common bottle metal, made in any part of the United Kingdom from materials, or metal, or other preparations for which the duties shall have been paid, and which shall be exported from any part of the United Kingdom to Foreign Parts, or to the Islands of *Jersey*, *Guernsey*, *Alderney*, or *Sark*	0	7	0
And so in proportion for any greater or less quantity.			

2 and 3 W. 4, c. 102.

The last statute upon this subject is an Act of the 2d and 3d of his present Majesty's reign, entitled 'an Act to repeal the Excise duties on flint glass, and 'to impose other duties in lieu thereof, and to amend the laws relating to glass.' By this Act, after reciting the before-mentioned Act of the 6 Geo. 4, and especially that clause of it which is hereinbefore stated, respecting the charge of 6*d.* per pound on the excess of weight of manufactured glass at the end of every round or period of six weeks, and also reciting that 'it has been found that the said pro-'portion of 50 per centum of manufactured glass and glass wares thereby required 'to be produced from the fluxed materials or metal, is a greater quantity than can 'be advantageously produced, and it is therefore expedient to repeal the said duty 'of 12*l.* 10*s.* on every 1000 pounds weight of the fluxed materials or metal, and 'to impose another rate of duty in lieu thereof, and to alter and amend the said 'Act.' It is enacted that the said duty of 12*l.* 10*s.* per cwt. should be repealed, and that in lieu thereof there should 'be raised, levied, collected, and paid 'throughout the United Kingdom, the rates and duties of Excise hereinafter 'mentioned, that is to say, for and upon every 100 pounds weight avoirdupois, 'and so in proportion for any greater or less quantity of the fluxed materials, or 'metal, or other preparations whatsoever, by what name soever the same are or 'may be called or known that shall be made in Great Britain or Ireland, for the 'purpose of making flint glass, the sum of 20*s.*, such duties to be charged on the 'gross gauge of such fluxed materials, or metal, or other preparations in the 'pot, of which fluxed materials, or metal, or other preparations, 3200 being 'taken as the specific gravity, 11 shall be the circular divisor for finding the 'contents of each pot in pounds weight avoirdupois, without any deduction, 'abatement, or allowance whatsoever.' And with respect to the account and charge by the former Acts directed to be made and taken at the end of every round or period of six weeks, it is enacted that, 'if upon such account being taken and made 'out as aforesaid the weight of such manufactured glass and glass wares as aforesaid 'shall exceed the quantity of such glass as aforesaid, with which such maker or makers 'of glass as aforesaid shall have been so charged with duty after such deduction 'as aforesaid, by any quantity greater than the quantity of 40 per centum of or 'upon the whole quantity of such glass as last aforesaid, every such maker or 'makers of glass as aforesaid shall be charged with and pay the sum of 6*d.* per 'pound upon each and every pound weight of such excess over and above any 'duty which such maker or makers of glass as aforesaid shall have paid or may 'have been charged with upon the fluxed materials, or metal, or other preparations 'from which such glass as aforesaid shall have been made.' Besides the above alteration, this Act contains some further modifications of the provisions of the former Acts, with the view in general of increasing the facilities of improving the manufacture, especially by permitting the manufacturer, previously to the

Clause 5th.

weighing of the finished goods, to declare any part of such goods to be imperfect, and to require that they may be withdrawn from the charge; on the other hand,

Clause 13th.

however, this Act requires that all descriptions of flint glass shall be passed through the annealing arch—a regulation which, as will be seen from the evidence hereafter referred to, is in many cases productive of unnecessary expense and inconvenience, and in some instances is admitted to be impossible to be strictly complied with.

Extract from the Printed Regulations of the Excise.

Sorts of Glass.

'The sorts of glass named in the laws for imposing the duties, are plate glass, 'flint, enamel, stained, paste, and phial glass; spread window glass, called also 'broad glass, and window glass not being spread, called crown glass, or German

'sheet glass, and common bottle glass: the manufacture of the several sorts is not 'greatly dissimilar. The process in every case is to melt the materials by intense 'heat, to which they are exposed for a sufficient time for the whole to combine 'intimately. In this state the materials acquire the name of metal, which is taken 'up by the workmen with instruments adapted for the purpose, and formed into the 'kind of wares required. The wares are then exposed to a strong heat in places 'fitted up for the purpose, and called ovens, arches, or lears, and suffered to cool 'gradually. This is called annealing, which finishes the process. The utensils 'used for the several purposes do not greatly differ, being principally a furnace 'erected in the interior of the glass-house, within which a number of large pots 'are placed, on a level with the floor of the house, (or nearly so,) for fluxing the 'materials used, and heated from below, holes being left in the sides of the furnace, 'opposite each pot, for the convenience of taking the metal out of them after the 'materials have been reduced to the state required; and of ovens, arches, or lears, 'erected in other parts of the building for annealing, differing in form only accord-'ing to the species of glass or description of article for which intended; with 'arches of a like kind for drying, tempering, and preparing the pots used for 'fusing the metal.

Process.

Utensils.

'The pots are made to contain from three to seven cwts. each, are pretty much 'alike, and resemble garden-pots for flowers or shrubs in form: but those for flint 'glass have a globular cap or covering.

Plate Glass may be made in a Crown Glass-house, all other sorts in houses entered for the purpose.

'As regards the duties, glass is classed under five heads: plate glass, flint (in 'which enamel, stained, paste, and phial glass are included), spread window glass, 'crown glass, or German sheet glass, and common bottle glass (6 Geo. 4, c. 48; '2 and 3 Geo. 4, c. 102). The manufacturers of glass are prohibited making any 'sort of glass or glass wares other than flint glass, in any glass-house entered for 'making flint glass (51 Geo. 3, c. 69, s. 14); and making other glass in any 'glass-house used for making spread window glass; and also making any other 'glass than common bottles, or vessels made of common bottle metal, in any glass-'house entered or used for making common bottles (35 Geo. 3, c. 114, s. 23). 'Nor can any other glass than crown glass be legally made in any glass-house 'entered and used for making crown glass, except plate glass (49 Geo. 3, c. 63, s. 19).

Blowing and moulding.

'After the materials have been fluxed and the metal found sufficiently pure for 'the purpose intended, if for crown glass, it is taken out of the pots by means of 'an iron pipe, to which it readily adheres, and is blown, whilst in a soft state, into 'a globular form, and is then perforated and flashed or expanded by a rapid rotary 'motion into circular sheets, called tables, which are immediately taken to the 'annealing arch. The metal for flint glass is taken out of the pot in a similar 'manner, and blown or moulded into the articles wanted. For cast plate glass, 'the metal is taken from the original pots into others of a square form, which, after 'the metal has again acquired its due heat, are taken from the furnace, and the 'metal cast into plates by pouring it upon an iron table and passing a roller over 'the same, which plates are afterwards annealed, as before stated. Blown plate 'is made in nearly the same manner as crown glass. Common bottle metal is 'taken from the pots and blown into bottles or utensils of the form required, in the same manner as above stated with respect to flint glass, and annealed in arches 'proper to the purpose.

'The regulations by law applying to glass makers generally, are as follows:—

Entry.

'To make entry in writing with the officer of Excise, of the maker's name, and 'of all workhouses, furnaces, pots, pot-chambers, annealing arches, warehouses, 'rooms, and other places by him intended to be made use of for making or keeping 'glass, or materials mixed and prepared for making glass, and of every lear by him 'intended to be made use of for annealing glass (19 Geo. 2, c. 12, s. 6; 17 Geo. 3, 'c. 39, s. 27; 35 Geo. 3, c. 114, s. 1; 51 Geo. 3, c. 69, s. 5): and to mark and 'number every workhouse, pot-chamber, pot-hole, lear, warehouse-room, and other 'place so entered and made use of (51 Geo. 3, c. 69, s. 11); and not use any pot 'for preparing or making glass, without first giving notice thereof to the proper 'officer (51 Geo. 3, c. 69, s. 11). To take out and pay for a licence for each 'glass-house, the duty on which is 20*l.* (6 Geo. 4, c. 81, s. 2).

Construction of Flint Glass lears.

'Every annealing oven, arch, or lear, intended to be made use of for annealing 'flint glass, to be made of a rectangular form, with the sides and ends perpendicular 'and parallel to each other, and the bottom thereof level, and with only one mouth 'or entrance, with a sufficient iron grating affixed thereto, and proper locks and 'keys and other necessary fastenings provided, for securing the same (51 Geo. 3, 'c. 69, s. 12, 13).

Notice for annealing pots.

'Four hours' notice to be given to the officer of the intention to heat any 'annealing arch, into which any pot for making glass shall be set, specifying the 'distinguishing number of the pot (51 Geo. 3, c. 16, s. 16).

Notice of charging pots.

'Twelve hours' notice to be given the officer before beginning to fill or charge any 'pot for making glass, of the hour at which it is intended to begin, the weight of 'the materials to be made use of, and the species of glass to be made (17 Geo. 3, 'c. 39, s. 33).

Officers to gauge.

'The quantity of metal and materials mixed and prepared for the making of 'glass, after the same shall have been put into any pot, to be ascertained by the 'officer's gauge (47 Geo. 3, s. 2, c. 30, s. 16).

Notice of heating lears.

'Six hours' notice to be given in writing of intention to heat any oven, arch, or lear, 'into which any glass is intended to be put for annealing (35 Geo. 3, c. 114, s. 3).

Glass when made to be removed to lears, &c.

'All glass and glass wares, so soon as the same shall be made, cast, blown, 'flashed, spread, or moulded, (except certain descriptions of flint glass* which do 'not require annealing,) to be removed directly into the annealing oven, arch, or 'lear, and there placed so that the same may be easily viewed and examined '(49 Geo. 3, c. 63, s. 9; 35 Geo. 3, c. 114, s. 12; 51 Geo. 3, c. 69, s. 14).

Declaration of goods made, when journey finished.

'So soon as the journey or making is finished, and before the mouth of the oven, 'arch, or lear, into which the goods have been put, be locked, a declaration in 'writing to be given to the officer, specifying the number of pans or trays of glass 'wares, or of plates, sheets, and tables, or of bottles, with their measure, and of the 'number, and kind of utensils of common bottle metal put into and contained in 'each such annealing arch, &c. &c. (51 Geo. 3, c. 69, s. 21; 49 Geo. 3, c. 63, 's. 10, 35 Geo. 3, c. 114, s. 13).

Notice of drawing.

'Before beginning to draw glass out of any annealing oven, arch, or lear, a 'notice in writing to be given to the officer, specifying the hour at which it is 'intended to begin to draw the same, and that between six o'clock in the morning 'and six in the afternoon.

Turn of the scale.

'In weighing glass the turn of the scale to be given in favour of the Crown, and 'in lieu thereof one pound to be allowed to the maker upon each hundred weight.

Entry on oath.

'Every maker of glass, within the bills of mortality, is required by law monthly, 'and every other maker every six weeks, to make entry in writing at the next 'office of Excise, of the quantities of the metal or materials mixed and used in each 'making of plate glass, and of the weight of glass made in each making in every 'other case within such periods respectively, and to verify the same by declaration '(55 Geo. 3, c. 113, s. 5).

Officers to gauge utensils and calculate areas, &c.

'It is the duty of the officers to gauge and calculate the areas and contents of 'the pots entered for fluxing the materials at any glass-house, according to the 'specific gravity, or the cubic inches in an avoirdupois pound of the description of 'glass for which they are intended to be used, and to raise such tables therefrom, 'as that by taking (with an iron rod) the depth of the vacuity above the surface of 'the metal on survey, the quantity of metal contained in the pot may be readily 'ascertained, for compare with the manufactured goods and waste metal produced.

Preparation of books.

'The front of every glass survey-book contains a scheme of the division,—a 'scheme of the traders' names surveyed in it,—of the entered rooms,—date of the 'expiration of each trader's licence,—the amount of the goods and duty charged in 'each round of the quarter for which they serve, and a compare of amounts shewing 'the duty charged in the respective rounds of the current and preceding year. 'And if for bottles of common green glass, the length and breadth in inches, and 'the number of bottles in length from front to back, and contrariwise in breadth, 'each annealing arch will hold, entered immediately after the scheme of traders' 'entries. The books are printed in columns, and at the top, under each trader's 'name, is transcribed from the dimension-book, the depth, number, and area of 'each of the pots in the furnace.

Officers' duty on survey.

'The officers are enjoined to go through all the entered rooms on survey, and 'carefully to examine the state and condition of every part thereof, particularly 'observing that no flint or bottle glass wares, or any plate or window glass, be 'deposited in other than the arches, ovens, or lears entered for the express purpose 'of annealing the same; to examine the state of the pots in the furnace, and shew 'their condition, by gauge or otherwise, in the proper columns; closely to inspect 'the metal to discover whether any cullet or other materials have been illegally 'added, to supply the place of glass which may have been worked out and fraudu-'lently disposed of; and to take care that every description of glass and glass

* By sec. 13, 2 and 3 Wm. 4, c. 102, all flint glass is required to be deposited in the lear.

'wares, the duty on which attaches by weight, be deposited in the entered lear, 'arch, or oven prepared, under proper notice, to receive the same; and before 'leaving the premises, on every visit to enter a copy of their surveys upon a paper 'called a specimen, required to be left for that purpose in some convenient and 'conspicuous part of the premises.

Entering notices and declaration.

'All the notices and declarations required of glass-makers are to be entered in 'the proper columns in the survey-book, and remarked at the book-end, which is 'to be closed twice a day, and the remarks transcribed from thence into the journal, 'with the other remarks of the day, for the supervisor's information, in check of 'any connivance on the part of the officers, and the general enforcement of the 'legal regulations.

When makers at work are to be surveyed.

'Plate and crown and spread window glass and bottle glass houses are required 'to be surveyed every six hours from the time of charging the pots until the metal 'for each journey is worked out, and an accurate gauge to be taken, to the nearest 'half-inch, of what is contained in each pot as soon as the metal at such houses 'becomes pure and fit for the purpose declared for; accounting on each survey for 'such pots as are not scummed, and contriving to gauge the same on every visit; 'exclusive of which visits, the officers are directed to attend to the notices given for 'heating pot-arches, charging pots, and heating the annealing arches and lears at 'the time specified therein, and on each and every such occasion to survey the 'whole of the premises in the ordinary way.

Annealing arches and lears to be locked.

'In all glass chargeable by weight of the goods, the gratings to the annealing 'arches and lears are closed and securely locked and sealed by the officers imme- 'diately after all the glass or wares of the journey have been deposited therein; and 'when, under proper notice, the goods are afterwards brought to the scale and 'weighed for charge, they are to be strictly compared with the declaration given 'thereof on finishing each journey by the trader.

Surveying houses not at work.

'Glass-houses (in general) at which there are no fires, but which houses are not 'wholly silent, are surveyed twice a day, and if wholly silent once only.

Duty of Supervisor.

'Supervisors are required in this (as in every other duty) to observe the same 'rule on survey as the officers are governed by, as far as practicable; and are held 'more particularly responsible for the annealing arches and lears, and weighing 'and re-weighing rooms being constructed and provided with gratings and 'fastenings, in manner prescribed by law. To gauge or re-gauge the glass-pots, 'and see that the areas and tables raised and used by the officers in casting their 'gauges correspond with the dimensions and the description of glass to which 'applied, is also considered an essential part of their duty. And in consideration 'of the notices required to be given before weighing, and the time glass weighed 'by the officers is required to be kept apart for re-weighing, it is expected '(reference being had in the estimation to the other duties of their station) that 'they weigh or re-weigh a proportionate share of the glass.

Peculiar to Makers of Plate Glass.

Notice to be given before beginning, of the manner of working.

'Notice in writing to be delivered to the officer before any glass or metal be 'taken or worked out of any pot, specifying whether it is intended to be cast or 'blown into plates or sheets, under the provisions of Act 59 Geo. 3, c. 115, 'affecting the rate of duty, and under which the thickness of the plates or sheets 'are not to be less than one-eighth part of an inch, nor greater than five-eighth 'parts of an inch (56 Geo. 3, c. 115, s. 3).

Allowances.

'In metal or materials for making blown plate glass, an allowance to be made to 'the maker of one-third part, and of four inches at the bottom of every pot*; and 'in every pot used for making cast plate glass, half the metal or materials therein, 'and of four inches at the bottom in compensation of all waste (34 Geo. 3, c. 27, s. 7).

Plates may be broken down.

'Plates of glass remaining in the same state as when cast or blown, if of legal 'thickness, and not less than six inches long by four inches broad, which have not 'been out of the glass-house where made, may be broken down, fit only for re- 'melting, in the presence of the proper supervisor, on six days' notice being given, 'specifying the number of plates and the weight of the glass: and the weight of 'such plates with the addition of 10 per cent. is to be deducted from the gross 'weight of the metal charged on the maker (56 Geo. 3, c. 108, s. 5).

* By sec. 14, 2 and 3 Wm. 4, c. 102, an allowance of two inches only is to be made in the bottom of each pot, if such pot be used as the founding (i. e. the melting) pot, and be brought directly from the furnace to the casting table, and there emptied of its metal without such metal being removed out into any cistern or other vessel. The allowance of four inches in pots not moveable, and from whence the metal is laded into cisterns before being cast or blown, is not to be affected by this provision.

Peculiar to Makers of Flint Glass.

Notice of unstopping pots.

'To give notice to the officer of intention to take down any stopper from the pots 'containing metal, after the end of thirty-six hours from the time of beginning to 'charge them (32 Geo. 3, c. 40, s. 3, 4, 6).

Providing trays, &c.

'To provide a number of iron pans or trays, to contain, during the annealing in 'the lear, all the articles from time to time made or blown, with chains and 'machinery for conveying the same down and through the lear (51 Geo. 3, 'c. 69, s. 19).

Weighing and re-weighing rooms.

'To provide a weighing and re-weighing room, with proper locks and secure 'fastenings to each; the former to communicate with the lears, and excepting the 'discharge hole of the lears, to have no more than one door, and the said door to 'open directly into, and form an immediate communication with the latter; and no 'discharge hole of any lear to open into any place other than the weighing room, 'to which room the re-weighing room shall be adjoining, and be separated there-'from only by a wall, and to have only two doors, one communicating directly with 'the weighing room, and the other opening into the premises appertaining to the 'glass-house (51 Geo. 3, c. 69, s. 18, 27).

Notice of arranging trays, &c.

'To give one hour's notice when desirous of having the weighing-room door 'opened for arranging the pans (s. 18).

Notice for weighing.

'To give six hours' notice to have the weighing-room door opened for weighing 'and charging with duty any glass therein, with the time and hour, which is 'restricted to be between six in the morning and six in the afternoon (51 Geo. 3, 'c. 69, s. 23); to convey the glass out of the weighing room into the re-weighing 'room as soon as weighed, and not remove it out of the re-weighing room before 'the end of six hours* after weighed (51 Geo. 3, c. 69, s. 27).

To work out metal by Saturday night.

'To work out into wares all the metal which shall have been fluxed during the 'week at or before six o'clock in the evening of Saturday (2 and 3 Wm. 4, 'c. 108, s. 8).

Mode of charging duty.

'Duty charged upon the gross gauge of the fluxed materials; and officer to make 'out an account at the end of every round or period of six weeks, of the whole 'quantity of glass charged with duty by weight; and if such weight exceed one half 'or 50 per cent. of the weight found by gauging the metal, he is to charge a duty 'of 6*d.* a pound upon every pound of such excess †.

Notice of setting pots in annealing arch.

'Maker not to set or put any pot for the making of flint glass into any 'annealing arch, until he shall have given notice to, and the same shall have been 'examined and gauged by, the officer of Excise, and re-examined and re-gauged 'by the supervisor, who is required to give the dimensions and content of such pot 'to the maker to whom it shall belong.

In the furnace.

'To give six hours' notice of setting pots in the furnace, and not to alter the 'position of, or change any pot (6 Geo. 4, c. 117, s. 12).

Notice of unstopping pots.

'To give six hours' notice of intention to take down any stopper from the pots 'containing metal, and to open all such pots in the furnace at one and the same 'time, in the presence of the officer or supervisor. If any be found unfit for 'working, the whole to be stopped up again and a fresh notice given. (32 Geo. 3, 'c. 40, s. 3, 4, 6; 6 Geo. 4, c. 117, s. 13).

Charging additional pots.

'May charge fresh pots or overtakers after the expiration of the time mentioned 'in the former notice to charge, upon giving notice thereof, to be worked out by 'the end of the week as the others are (6 Geo. 4, c. 117, s. 14). Makers are not 'to add materials to any pot after the gauge thereof has been taken (6 Geo. 4, 'c. 117, s. 23).

Glass not requiring annealing.

'May manufacture flint glass, not requiring to be annealed, without depositing 'the same in the lear‡, on giving to the officer six hours' notice of intention to do 'so; and providing a good and sufficient room (with proper locks and keys) for 'placing such glass therein, giving one hour's notice, for opening the room 'to deposit such unannealed glass, and six hours' notice for weighing such glass for 'charge of duty.

Pots breaking.

'Upon immediate notice being given to the officer of metal in any pot becoming 'unfit for use, it may be laded out at the end of the week, and an allowance may 'be made for the same, if the supervisor or officer be satisfied that no alteration

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* Four hours—2 and 3 Wm. 4, c. 102, s. 6.

† By sec. 2 and 4 of 2 and 3 Wm. 4, c. 102, the duty chargeable on the fluxed materials or metal prepared for flint glass is 20*s.* on every 100 lbs. weight; and if the quantity of manufactured articles exceed 40 per cent. of the metal, the excess is chargeable after the rate of 6*d.* per lb.

‡ By sec. 13, 2 and 3 Wm. 4, all flint glass is required to be deposited in the lear.

'has been made therein (32 Geo. 3, c. 40, s. 5, 6; 6 Geo. 4, c. 117, s. 17); and 'upon six hours' notice so given, any coloured fluxed materials incapable of being 'used for white glass may be laded out of any pot into water, and after alterations 'have been made in such materials for improving the colour thereof, may be 'returned into the pot*.

Pots breaking.

'Pots breaking while charged may be unstopped without the presence of the 'officer; but the materials must be laded out in the presence of an officer to entitle 'the trader to an allowance of the duty.

Constant attendance by an Officer when at work.

'The duty on flint glass is secured by keeping an officer in constant attendance 'at the glass-house from the commencement of the journey until the metal is 'worked up; and there are three officers appointed to each division in which any 'such glass-house is situate, who are required to relieve each other alternately in 'attending and coursing thereon, and in surveying the duties of the division 'generally.

Commencement of attendance.

'The stand (above alluded to) at a flint glass-house takes place from the time 'of unlocking the lear, if there be at the time any goods of the preceding journey 'remaining unweighed. If there be no goods of a former journey depending, it is 'deferred until notice is given for unstopping the pots for work. The officers take 'the stand (or attend) at the glass-house for eight hours at a time alternately, 'changing according to an established scheme for a coursing division of three 'officers. The more particular duty of the stand-officer is to see that every article 'made is taken to the entered lear for annealing, or taken to the room for 'unannealed glass, and that none be withdrawn before it has been weighed. The 'officer in attendance is further enjoined to survey the house (in manner above 'mentioned) every four hours from the time of commencing his attendance, and on 'every occasion to make a survey on leaving the house, in the presence of the 'officer by whom relieved, to be signed by both.

Duty of coursing Officer.

'One of the officers who is not at the time employed upon the stand is called 'the coursing officer, and is enjoined to survey each glass-house once, at the least, 'every six hours, when at work, and to shew the condition of the pot arches, lears, 'and weighing rooms in proper columns, accounting on each visit, whether the 'stand-officer is on duty. It is further the duty of such officer to attend to the 'execution of all notices at a flint glass-house, and in attending on notices given 'for regulating the pans at any such glass-house, he is required to survey the house 'both before and after the operation, and to enter therein the number of pans 'removed, to which the attending officer is required to affix his initials. On his 'attending to notices for weighing goods for duty, he is enjoined to unlock the 'weighing-room door in the presence of the stand-officer (who is not intrusted 'with the keys), and after jointly taking an accurate account of the tare of the 'trays or other vessels in which the goods are intended to be placed for convenience 'of weighing, and the gross weight of the whole, each is required to sign the 'account, when the weighing-room door is again to be locked and sealed†, and 'the goods so weighed left in the re-weighing room under the lock of the coursing 'officer, whose duty it is to return on such occasions at the end of six hours after‡, 'if the glass be not sooner re-weighed by the supervisor, and unlock the room, 'leaving the glass at the disposal of the maker.

Peculiar to Makers of Crown, &c. Glass.

Thickness of the Glass.

'No crown, German sheet, broad or spread window glass to be made of greater 'thickness, exclusive of the centre and selvage, than one-ninth part of an inch '(56 Geo. 3, c. 108, s. 6).

Notice of drawing.

'Twelve hours' notice in writing to be given the officer of desire to draw glass 'out of any annealing arch, specifying the hour at which it is intended to begin to 'draw the same, and that between six in the morning and six in the evening. On 'the glass being so drawn, to immediately weigh the whole in the presence of the 'officer, and forthwith deposit the same in a room or place separate from all other 'glass, to remain there six hours unless sooner re-weighed by the supervisor '(49 Geo. 3, c. 63, s. 12).

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* By sec. 11, 2 and 3 Wm. 4, c. 102, upon six hours' notice, metal or materials, whether coloured or white, may, within sixteen hours after the charging of the pot (but not after that period), be laded out of the pot, and such alteration made in such metal or materials as the proprietor may think fit; when alteration made, the metal to be returned into the pot.

† The weighing-room door is required to be kept locked whilst the glass is being weighed; sec. 6, 2 and 3 Wm. 4, c. 102.

‡ Four hours.—See page 23.

Peculiar to the Makers of Common Bottles.

Least size to be made.

'Not to make of common bottle-metal any bottles of less size or content than 'what is commonly deemed and reputed a half-pint bottle (51 Geo. 3, c. 69, s. 37).

Time of working.

'Having begun to work any common bottle-metal out of any pot, must work 'such metal out of all the pots then charged, within sixteen hours after he shall 'have so begun (35 Geo. 3, c. 114, s. 13).

Notice of drawing

'Being desirous to draw any bottles out of any annealing arch, must give 'twelve hours' notice to the officer in writing, specifying the hour at which it is 'intended to begin to draw the same, and that between eight in the morning and 'six in the afternoon; the whole to be drawn within four hours from the time of 'beginning, and immediately weighed in the presence of the officers (35 Geo. 3, 'c. 114, s. 16).

Peculiar to German Sheet Glass, &c.

'The Commissioners may allow two mouths to an annealing arch constructed 'according to 49 Geo 3, c. 63; 2 and 3 Wm. 4, c. 102, s. 16.

'German sheet or crown glass may be coloured without being deemed flint 'glass,' s. 17.

IRELAND.

By 9 Geo. 4, c. 48, s. 3, 4, the regulations respecting glass are extended to Ireland.

A very slight examination of these complicated regulations will be sufficient to shew in how great a degree they must necessarily interfere with the process of manufacture, and, in fact, take the general control and management of the business out of the hands of the proprietor; and when it is recollected that the business is one which, for its success, peculiarly depends on the application of scientific principles to the various combinations of the materials which are used either as fluxes, or to form the basis of the product, and especially to the due regulation of heat, both as to its intensity and its duration, it will at once be admitted at how great a disadvantage the business must be carried on, when every part of the process is subjected under all circumstances, however various, to a uniform system of regulations prescribed by Act of Parliament.

II.—*Official Accounts and Tables.*

The most important of the accounts which we have thought it desirable to insert in the body of the Report, is an account furnished to us by the Board of Excise, under the title of 'A Return, specifying the rates of duty, and amount 'of duty received upon each denomination of Glass in each year since 1770.' The denominations here alluded to, it will be seen, are nearly the same as those which still continue; but the number of classes to which separate rates of duty attach, has been successively increased from two, which, at the commencement of the return, comprised all the denominations, to the present number of five. Until the year 1778, the only classes were, 1st. crown, plate, flint and white; 2d. common bottles. In that year the number of classes was doubled, and stood as follows: 1st. plate and flint; 2d. crown and German sheet; 3d. broad; 4th. common bottles. This classification continued till 1813, when the 1st class was subdivided into, 1st. flint and phial; 2d. plate, making altogether the five classes, as they still continue. In referring to this account, it should be borne in mind that the sums there stated as the amount of duty received in each year, are the mere gross receipts, which must be taken as subject to diminution, not only by the allowances and drawbacks payable to the manufacturers and exporters, but also by the expenses of collection, as observed in a subsequent page.

See p. 24, *post.*

A RETURN specifying the Rates of Duty, and Amount of Duty received upon each denomination of Glass in each Year, since 1770.

ENGLAND.

Years.	Crown, Plate, Flint, and White.		Plate.		Crown and German Sheet.		Broad.		Common Bottle.		Total Amount of Duty.
	Rate of Duty.	Amount of Duty.	Rate of Duty.	Amount of Duty.	Rate of Duty.	Amount of Duty.	Rate of Duty.	Amount of Duty.	Rate of Duty.	Amount of Duty.	
		£. s. d.		£. s. d.		£. s. d.		£. s. d.		£. s. d.	£. s. d.
1770	9*s.* 4*d.* per Cwt.	59,500 11 1	..	..	..	..	..	..	2*s.* *d.* per Cwt.	25,759 19 10	85,260 10 11
1771	,,	58,357 4 11	..	..	..	..	..	..	..	26,196 2 7	84,553 7 6
1772	,,	65,084 2 4	..	..	..	..	..	..	..	28,007 10 11	93,091 13 3
1773	,,	62,416 12 5	..	..	..	..	..	..	..	27,150 14 3	89,567 6 8
1774	,,	61,855 8 4	..	..	..	..	..	..	..	26,875 0 3	88,730 8 7
1775	,,	62,679 12 4	..	..	..	..	..	..	..	26,415 6 11	89,094 19 3
1776	,,	62,541 0 8	..	..	..	..	..	..	..	27,580 1 9	90,121 2 5
1777	,,	67,343 4 7	..	..	..	..	..	..	..	28,994 9 11	96,337 14 6
	Plate and Flint.										
1778	18*s.* 8*d.* per Cwt.	40,176 5 4	..	..	14*s.* per Cwt.	44,310 14 0	7*s.* per Cwt.	7,703 1 3	3*s.* 6*d.* per Cwt.	39,627 17 1	131,817 17 8
1779	18*s.* 8*d.*, 19*s.* 7 $\frac{8}{10}$*d.*	34,717 0 7	..	..	14*s.*, 14*s.* 8$\frac{1}{4}$ $\frac{6}{10}$*d.*	36,174 6 4	7*s.*, 7*s.* 4 $\frac{8}{10}$*d.*	8,534 1 1	3*s.* 6*d.*, 3*s.* 8 $\frac{4}{10}$*d.*	30,253 2 2	109,678 10 2
1780	,,	39,208 16 4	..	..	,,	35,747 1 10	,,	8,893 19 0	,,	25,362 4 7	109,212 1 9
1781	19*s.* 7 $\frac{8}{10}$*d.*, £1. 0*s.* 6$\frac{1}{4}$ $\frac{6}{10}$*d.*	41,590 9 10	..	..	14*s.* 8$\frac{1}{4}$ $\frac{8}{10}$*d.*, 15*s.* 4$\frac{1}{4}$ $\frac{8}{10}$*d.*	34,065 19 8	7*s.* 4 $\frac{8}{10}$*d.*, 7*s.* 8$\frac{1}{4}$ $\frac{8}{10}$*d.*	7,922 9 4	3*s.* 8 $\frac{4}{10}$*d.*, 3*s.* 10 $\frac{8}{10}$*d.*	30,714 7 11	114,293 6 9
1782	,,	40,162 8 10	..	..	,,	40,799 4 5	,,	8,638 6 9	,,	32,042 17 6	121,642 17 6
1783	£1. 0*s.* 6$\frac{1}{4}$ $\frac{6}{10}$*d.*, £1. 1*s.* 5$\frac{1}{2}$ $\frac{4}{10}$*d.*	43,921 3 2	..	..	15*s.* 4$\frac{1}{4}$ $\frac{2}{10}$, 16*s.* 1 $\frac{8}{10}$*d.*	41,762 12 9	7*s.* 8$\frac{1}{4}$ $\frac{8}{10}$*d.*, 8*s.* 0$\frac{1}{2}$ $\frac{4}{10}$*d.*	8,643 9 10	3*s.* 10 $\frac{8}{10}$*d.*, 4*s.* 0$\frac{1}{4}$ $\frac{2}{10}$*d.*	33,940 7 3	128,267 13 0
1784	£1. 1*s.* 5$\frac{1}{2}$ $\frac{4}{10}$*d.*	43,655 11 8	..	..	,,	46,486 0 1	,,	7,200 17 10	,,	34,072 12 0	131,415 1 7
1785	,,	42,187 7 4	..	..	,,	53,082 15 2	,,	7,478 17 0	,,	38,315 4 2	141,064 3 8
1786	,,	43,174 10 8	..	..	,,	50,404 13 5	,,	8,473 14 7	,,	38,885 16 8	140,938 15 4
1787	£1. 1*s.* 5$\frac{1}{2}$ $\frac{4}{10}$*d.*, £1. 1*s.* 5$\frac{1}{2}$*d.*	50,171 7 7	..	..	16*s.* 1 $\frac{8}{10}$*d.*, 16*s.* 1$\frac{1}{4}$*d.*	51,887 2 7	8*s.* 0$\frac{1}{2}$ $\frac{4}{10}$*d.*, 8*s.* 0$\frac{1}{2}$*d.*	8,748 10 0	4*s.* 0$\frac{1}{4}$ $\frac{2}{10}$*d.*, 4*s.* 0$\frac{1}{2}$*d.*	41,880 15 4	152,687 15 6
1788	,,	54,870 16 11	..	..	,,	59,414 18 4	,,	8,999 4 7	,,	41,885 13 7	165,170 13 5
1789	,,	58,604 13 1	..	..	,,	75,628 15 11	,,	9,844 18 2	,,	43,870 6 2	187,948 13 4
1790	,,	54,732 11 3	..	..	,,	74,813 18 4	,,	8,686 8 1	,,	49,259 7 7	187,492 5 3
1791	,,	56,827 8 5	..	..	,,	71,771 4 9	,,	8,943 6 10	,,	50,809 2 5	188,351 2 5
1792	,,	64,489 5 4	..	..	,,	72,806 10 8	,,	9,087 17 9	,,	51,855 18 8	198,239 12 5
1793	,,	67,423 3 1	..	..	,,	73,769 11 3	,,	8,581 17 3	,,	54,626 0 8	204,400 12 3
1794	£1. 1*s.* 5$\frac{1}{2}$*d.*, £1. 12*s.* 2$\frac{1}{4}$*d.*	73,130 9 5	..	..	16*s.* 1$\frac{1}{4}$*d.*, £1. 4*s.* 2*d.*	69,920 16 4	,,	8,220 5 10	,,	48,874 17 9	200,146 9 4
1795	£1. 12*s.* 2$\frac{1}{4}$*d.*	88,632 6 2	..	..	£1. 4*s.* 2*d.*	71,763 10 6	,,	8,883 16 8	,,	47,617 9 8	216,897 3 0
1796	,,	93,535 6 5	..	..	,,	83,656 12 2	,,	10,796 12 9	,,	47,417 15 9	235,406 7 1
1797	,,	94,675 10 2	..	..	,,	93,119 12 0	,,	10,719 6 9	,,	46,138 12 3	244,653 1 2
1798	,,	93,003 0 10	..	..	,,	77,922 1 8	,,	8,503 7 2	,,	33,314 0 2	212,742 9 10
1799	,,	102,140 13 7	..	..	,,	74,736 7 6	,,	8,130 0 6	,,	40,050 18 4	225,057 19 11
1800	,,	112,765 3 1	..	..	,,	87,034 16 3	,,	8,214 3 2	,,	45,401 12 10	253,415 15 4
1801	,,	113,578 12 7	..	..	,,	94,041 17 3	,,	7,805 16 10	,,	49,671 0 3	265,097 6 11
1802	,,	115,676 11 0	..	..	,,	101,620 10 7	,,	8,445 9 2	,,	52,751 4 5	278,493 5 1

A RETURN specifying the Rates of Duty, and Amount of Duty received upon each denomination of Glass in each Year, since 1770—continued.

ENGLAND.

Years.	Crown, Plate, Flint, and White.				Plate.				Crown and Grrman Sheet.				Broad.				Common Bottle.				Total Amount of Duty.		
	Rate of Duty.		Amount of Duty.		Rate of Duty.	Amount of Duty.			Rate of Duty.	Amount of Duty.			Rate of Duty.	Amount of Duty.			Rate of Duty.	Amount of Duty.					
			£.	s.	d.		£.	s.	d.		£.	s.	d.		£.	s.	d.		£.	s.	d.	£.	s.	d.
1803	£1. 12*s.* 2¼*d.*		130,705	13	3	..	..			£1. 4*s.* 2*d.*	114,561	3	5	8*s.* 0$\frac{1}{2}\frac{4}{10}$*d.*, 8*s.* 0½*d.*	6,685	6	9	4*s.* 0$\frac{1}{4}\frac{2}{10}$*d.*, 4*s.* 0¼*d.*	56,423	4	2	308,375	7	7
1804	£1. 12*s.* 8*d.*		120,593	1	1	..	..			£1. 4*s.* 6*d.*	103,058	18	10	8*s.* 2*d.*	5,205	10	8	4*s.* 1*d.*	53,185	15	5	282,043	6	0
1805	£1. 12*s.* 8*d.*, £2. 9*s.*		142,000	15	0	..	..			£1. 4*s.* 6*d.*, £1. 16*s.* 9*d.*	138,549	6	9	8*s.* 2*d.*, 12*s.* 3*d.*	7,475	7	2	,,	55,489	5	8	343,514	14	7
1806	£2. 9*s.*		184,015	3	4	..	..			£1. 16*s.* 9*d.*	164,681	16	0	12*s.* 3*d.*	9,937	13	2	,,	54,921	12	11	413,556	5	5
1807	,,		196,319	18	10	..	..			,,	173,287	18	3	,,	6,661	14	0	,,	64,010	3	7	440,279	14	8
1808	,,		189,623	7	2	..	..			,,	169,160	5	0	,,	7,438	16	3	,,	68,140	9	5	434,362	17	10
1809	,,		192,718	5	9	..	..			,,	169,430	7	3	,,	6,831	4	3	,,	65,495	10	10	434,475	8	1
1810	,,		212,218	1	2	..	..			,,	157,038	3	11	12*s.* 3*d.*, 15*s.*	6,830	11	8	,,	67,438	2	9	443,524	19	6
1811	,,		222,365	17	10	..	..			,,	157,205	9	6	15*s.*	7,251	11	3	,,	67,819	0	10	454,641	19	5
1812	,,		170,574	5	0	..	..			,,	148,726	15	9	,,	5,291	16	3	,,	61,236	7	2	385,829	4	2
	Flint and Phial.					Per Cwt.																	
1813	£4. 18*s.*		201,536	6	10	£4. 18*s.*	54,328	15	0	£3. 13*s.* 6*d.*	237,564	17	3	£1. 10*s.*	10,520	5	0	8*s.* 2*d.*	87,015	8	6	590,965	12	7
1814	,,		240,476	17	3	,,	45,345	16	6	,,	269,004	9	9	,,	12,942	7	6	,,	95,538	17	5	663,308	8	5
1815	,,		269,420	9	3	,,	47,559	8	0	,,	295,367	2	0	,,	12,679	17	6	,,	110,542	3	3	735,569	0	0
1816	,,		237,872	12	0	,,	36,795	6	6	,,	212,260	13	0	,,	9,268	17	6	,,	118,352	1	4	614,549	10	4
1817	,,		241,198	10	9	,,	21,502	14	7	,,	270,042	12	10	,,	12,561	15	0	,,	114,248	5	11	659,553	19	1
1818	,,		295,265	17	3	,,	41,517	14	0	,,	301,218	1	3	,,	12,483	15	0	,,	134,369	6	7	784,854	14	1
1819	,,		261,400	13	0	£4. 18*s.*, £3.	32,952	12	1	,,	299,162	1	10	,,	12,400	10	0	,,	117,041	18	2	722,957	15	1
1820	,,		234,691	5	6	£3.	27,192	3	0	,,	258,723	13	6	,,	11,673	0	0	,,	96,035	8	1	628,315	10	1
1821	,,		243,378	11	7	,,	30,014	2	7	,,	277,954	19	0	,,	12,052	10	0	,,	91,128	16	6	654,528	19	8
1822	,,		274,548	6	3	,,	30,226	6	1	,,	304,602	7	6	,,	12,529	10	0	,,	103,157	0	11	725,063	10	9
1823	,,		305,980	6	6	,,	36,324	5	4	,,	333,102	0	0	,,	13,758	0	0	,,	114,028	12	3	803,193	4	1
1824	,,		287,799	16	9	,,	41,766	15	0	,,	399,660	16	10	,,	13,942	10	0	,,	128,983	17	9	872,153	16	4
	Fluxed Materials.	Excess.																					
1825	3*d.* per lb.	6*d.* per lb.	240,063	11	1	,,	46,926	15	0	,,	474,172	7	9	,,	12,568	10	0	,,	133,679	9	0	907,410	12	10
1826	,,	,,	161,114	8	3	,,	38,913	18	0	,,	401,040	16	1	,,	12,177	0	0	,,	135,545	3	6	748,791	5	10
1827	,,	,,	170,197	4	6	,,	44,421	15	0	,,	392,671	18	3	,,	11,416	10	0	,,	135,358	9	6	754,065	17	3
1828	,,	,,	184,041	13	0	,,	53,088	17	0	,,	416,834	2	4	,,	10,458	0	0	8*s.* 2*d.*, 7*s.*	129,617	16	4	794,040	8	8
1829	,,	,,	177,812	4	0	,,	43,481	6	7	,,	357,424	1	4	,,	10,296	0	0	7*s.*	105,653	14	3	694,667	6	2
1830	,,	,,	170,284	11	3	,,	39,903	0	0	,,	304,643	17	8	,,	7,267	10	0	,,	95,968	1	6	618,067	0	5
1831	,,	,,	178,771	15	9	,,	45,233	6	0	,,	331,819	8	6	,,	8,872	10	0	,,	85,568	2	11	650,265	3	2
1832	3*d.*, 2$\frac{1}{4}\frac{6}{10}$*d.*	,,	175,833	4	2	,,	36,810	0	0	,,	369,521	5	0	,,	7,956	0	0	,,	90,052	16	6	680,173	5	8
1833	2$\frac{1}{4}\frac{6}{10}$*d.*	,,	184,991	9	6	,,	43,586	12	1	,,	477,693	9	11	,,	9,459	0	0	,,	93,902	6	3	809,632	17	9
1834	,,	,,	200,567	16	6	,,	56,781	4	0	,,	502,401	18	0	,,	10,149	0	0	,,	98,357	10	6	868,257	9	0

A RETURN specifying the Rates of Duty, and Amount of Duty received upon each denomination of Glass in each Year, since 1770—continued.

Years.	SCOTLAND.														
	Rates of Duty.	Flint.			Crown and German Sheet.			Broad.			Common Bottle.			Total Amount of Duty.		
		Amount of Duty.			Amount of Duty.			Amount of Duty.			Amount of Duty.					
		£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
1770	The same on each description as in England.	.	.		.	.		.	.		2,593	17	7	2,593	17	7
1771		.	.		.	.		.	.		2,614	1	10	2,614	1	10
1772		.	.		.	.		.	.		2,582	19	5	2,582	19	5
1773	,,	.	.		.	.		.	.		2,808	7	5	2,808	7	5
1774	,,	.	.		.	.		.	.		2,794	5	1	2,794	5	1
1775	,,	.	.		.	.		.	.		3,186	2	9	3,186	2	9
1776	,,	.	.		.	.		.	.		3,327	13	1	3,327	13	1
1777	,,	.	.		.	.		.	.		3,190	14	4	3,190	14	4
1778	,,	.	.		.	.		.	.		7,430	0	4	7,430	0	4
1779	,,	817	3	9	.	.		.	.		7,472	17	7	8,290	1	4
1780	,,	846	19	3	.	.		.	.		6,173	4	9	7,020	4	0
1781	,,	1,119	11	9	1,317	11	0	0	7	5	5,848	3	0	8,285	13	2
1782	,,	815	8	7	923	12	3	.	.		5,368	6	10	7,107	7	8
1783	,,	902	2	6	630	16	5	.	.		5,130	13	10	6,663	12	9
1784	,,	1,222	5	2	280	6	9	.	.		5,772	16	1	7,275	8	0
1785	,,	1,913	15	0	695	6	4	.	.		6,392	16	1	9,001	17	5
1786	,,	1,991	16	9	1,021	14	11	.	.		6,952	3	7	9,965	15	3
1787	,,	1,814	2	0	3,704	11	7	.	.		8,620	15	3	14,139	8	10
1788	,,	2,070	19	10	5,270	17	10	.	.		8,766	16	11	16,108	14	7
1789	,,	1,241	18	0	3,663	5	10	.	.		8,420	15	7	13,325	19	5
1790	,,	1,069	3	3	5,376	7	6	.	.		10,187	19	9	16,633	10	6
1791	,,	1,140	10	2	5,409	15	10	.	.		14,698	5	1	21,248	11	1
1792	,,	1,098	7	11	7,254	10	6	.	.		16,270	15	1	24,623	13	6
1793	,,	1,303	11	10	8,803	18	11	208	7	7	14,987	2	0	25,303	0	4
1794	,,	1,686	4	5	8,454	18	10	181	16	10	14,957	14	0	25,280	14	1
1795	,,	1,779	11	4	7,828	3	8	.	.		15,540	17	5	25,148	12	5
1796	,,	1,879	15	0	14,210	12	1	.	.		16,217	9	6	32,307	16	7
1797	,,	2,764	10	0	14,119	7	5	.	.		18,021	19	6	34,905	16	11
1798	,,	3,106	17	11	16,298	12	1	.	.		15,672	8	1	35,077	18	1
1799	,,	2,290	2	9	11,577	18	11	.	.		13,547	6	10	27,415	8	6
1800	,,	1,919	19	8	12,136	10	0	.	.		15,102	13	0	29,159	2	8
1801	,,	1,954	19	8	14,165	11	10	.	.		16,743	12	1	32,864	3	7
1802	,,	2,338	8	5	15,280	5	8	.	.		16,682	15	9	34,301	9	10
1803	,,	2,311	1	3	21,804	13	6	.	.		15,698	2	9	39,813	17	6
1804	,,	2,275	12	10	18,796	14	1	.	.		15,983	11	11	37,055	18	10
1805	,,	2,918	11	3	34,117	6	5	.	.		14,947	4	11	51,983	2	7
1806	,,	4,178	9	6	52,476	4	10	.	.		14,875	11	8	71,530	6	0
1807	,,	3,943	17	9	43,678	15	0	.	.		17,253	1	0	64,875	13	9
1808	,,	4,103	2	9	55,628	9	6	.	.		16,816	16	0	76,548	8	3
1809	,,	3,807	6	0	49,683	4	10	.	.		16,716	9	0	70,206	19	10
1810	,,	4,122	6	10	55,544	8	2	.	.		16,155	17	2	75,822	12	2
1811	,,	5,464	2	3	53,790	10	3	.	.		16,518	15	4	75,773	7	10
1812	,,	4,563	14	9	60,113	7	0	.	.		17,604	11	6	82,281	13	3
1813	,,	8,470	17	6	122,869	15	8	.	.		29,520	15	3	160,861	8	5
1814	,,	7,700	7	0	117,853	11	6	.	.		22,678	8	6	148,232	7	0
1815	,,	8,072	15	0	78,586	4	0	.	.		29,158	3	3	115,817	2	3
1816	,,	9,308	15	6	79,283	7	2	.	.		31,172	17	7	119,765	0	3
1817	,,	8,741	12	10	105,475	5	1	.	.		31,110	6	1	145,327	4	0
1818	,,	11,588	10	0	119,328	3	4	.	.		37,955	10	0	168,872	3	4
1819	,,	13,507	8	4	111,041	19	3	.	.		34,513	3	0	159,062	10	7
1820	,,	15,742	9	6	86,398	6	7	.	.		25,453	16	10	127,594	12	11
1821	,,	19,160	4	6	91,848	7	1	.	.		18,092	18	11	129,101	10	6
1822	,,	22,572	16	3	97,803	13	10	.	.		18,130	12	3	138,507	2	4
1823	,,	23,139	0	6	106,035	13	10	.	.		22,597	11	6	151,772	5	10
1824	,,	22,263	3	0	120,213	16	10	.	.		22,210	1	4	164,687	1	2
1825	,,	21,431	10	9	116,435	18	10	.	.		25,229	9	3	163,096	18	10
1826	,,	20,241	13	9	97,308	9	9	.	.		35,196	17	6	152,747	1	0
1827	,,	21,229	6	9	117,215	0	10	.	.		30,746	0	3	169,190	7	10
1828	,,	23,328	6	6	104,234	18	10	.	.		28,168	6	5	155,731	11	9
1829	,,	23,034	14	7	64,693	15	7	.	.		25,384	17	10	113,113	8	0
1830	,,	18,952	15	10	50,235	8	3	.	.		17,966	19	9	87,155	3	10
1831	,,	17,273	18	0	35,999	7	7	.	.		14,954	10	9	68,227	16	4
1832	,,	17,864	18	9	12,318	12	0	.	.		15,308	3	9	45,491	14	6
1833	,,	18,937	0	9	.	.	.	.	.		17,130	15	0	36,067	15	9
1834	,,	17,830	6	8	.	.	.	.	.		17,993	18	9	35,824	5	5

A RETURN specifying the Rates of Duty, and Amount of Duty received upon each denomination of Glass in each Year, since 1770—continued.

Years.	IRELAND.									
	Flint.				Common Bottle.				Total Amount of Duty.	
	Rate of Duty.		Amount of Duty.		Rate of Duty.	Amount of Duty.				
			Commenced 1st May.							
			£.	s. d.		£.	s.	d.	£.	s. d.
1797	.	.	.	.	1s. $3\frac{1}{4}$d. per cwt.	872	2	1	872	2 1
1798	.	.	.	.	,,	598	5	2	598	5 2
1799	.	.	.	.	,,	1,250	10	11	1,250	10 11
1800	.	.	.	.	,,	1,833	10	3	1,833	10 3
1801	.	.	.	.	,,	1,600	12	3	1,600	12 3
1802	.	.	.	.	,,	1,802	2	4	1,802	2 4
1803	.	.	.	.	,,	1,670	18	2	1,670	18 2
1804	.	.	.	.	,,	1,358	2	4	1,358	2 4
1805	.	.	.	.	,,	1,438	12	3	1,438	12 3
1806	.	.	.	.	,,	1,216	6	5	1,216	6 5
1807	.	.	.	.	,,	1,205	6	10	1,205	6 10
1808	.	.	.	.	,,	1,106	5	2	1,106	5 2
1809	.	.	.	.	,,	1,201	17	7	1,201	17 7
1810	.	.	.	.	,,	896	10	1	896	10 1
1811	.	.	.	.	,,	900	8	5	900	8 5
1812	.	.	.	.	,,	775	4	9	775	4 9
1813	.	.	.	.	,,	744	13	1	744	13 1
1814	.	.	.	.	,,	510	0	1	510	0 1
1815	.	.	.	.	,,	388	1	11	388	1 11
1816	.	.	.	.	,,	345	16	0	345	16 0
1817	.	.	.	.	,,	181	11	6	181	11 6
1818	.	.	.	.	,,	385	12	2	385	12 2
1819	.	.	.	.	,,	404	13	0	404	13 0
1820	.	.	.	.	,,	414	11	6	414	11 6
1821	.	.	.	.	,,	355	5	9	355	5 9
1822	.	.	.	.	,,	387	9	3	387	9 3
1823	.	.	.	.	,,	532	7	5	532	7 5
1824	.	.	.	.	,,	337	11	11	337	11 11
	Fluxed Materials.	Excess.								
1825	3d. per lb.	6d. per lb.	12,771	1 5	,,	263	2	11	13,034	4 4
1826	,,	,,	19,146	4 1	,,	223	4	7	19,369	8 8
1827	,,	,,	18,815	6 10	,,	716	6	9	19,531	13 7
1828	,,	,,	23,612	7 6	1s. $3\frac{1}{4}$d., 7s.	3,360	0	1	26,972	7 7
1829	,,	,,	21,054	7 0	7s.	2,974	17	6	24,029	4 6
1830	,,	,,	15,002	5 6	,,	5,342	11	6	20,344	17 0
1831	,,	,,	15,686	3 9	,,	2,331	6	10	18,017	10 7
1832	3d., $2\frac{1}{4}\frac{6}{10}$d.	,,	18,462	3 9	,,	3,937	15	3	22,399	19 0
1833	$2\frac{1}{4}\frac{6}{10}$d.	,,	15,565	4 5	,,	2,087	8	0	17,652	12 5
1834	,,	,,	14,919	14 2	,,	4,054	18	6	18,974	12 8

Excise Office, London,
20th May, 1834,
17th March, 1835.

G. A. Cottrell,
First General-Accountant.

From this document it will be seen that from the commencement of this account to the year 1777, (17th Geo. 3,) the duty was 9*s.* 4*d.* per cwt. on crown, plate, flint, and white glass, and 2*s.* 4*d.* per cwt. on common bottle glass, the duties applying to England and Scotland. In 1778 the rates of duty were greatly increased, and the number of distinctions in the manufacture were multiplied; the duty on flint and plate glass being made 18*s.* 8*d.*, double its former amount; on crown and German sheet glass, 14*s.* per cwt.; on broad glass, 7*s.* per cwt.; and on common bottles, 3*s.* 6*d.* per cwt. In the following year an addition was made to all these rates of duty: that on flint and plate glass was increased to 19*s.* $7\frac{8}{10}$*d.* per cwt., that on crown and German sheet glass to 14*s.* $8\frac{1}{4}\frac{6}{10}$*d.* per cwt., that on broad glass to 7*s.* $0\frac{1}{4}\frac{8}{10}$*d.*, and that on common bottle glass to 3*s.* $8\frac{4}{10}$*d.* In the year 1781 the duties were further increased on flint and plate glass to 1*l.* 0*s.* $6\frac{1}{4}\frac{6}{10}$*d.*, on crown and German sheet glass to 15*s.* $4\frac{3}{4}\frac{8}{10}$*d.*, on broad to 7*s.* $8\frac{3}{4}\frac{6}{10}$*d.*, and on common bottle glass to 3*s.* $8\frac{8}{10}$*d.* In the year 1784 they were again

increased to 1*l.* 1*s.* $5\frac{1}{2}\frac{4}{10}$*d.* on plate and flint glass, to 16*s.* $1\frac{8}{10}$*d.* on crown and German sheet glass, to 8*s.* $1\frac{1}{2}\frac{4}{10}$*d.* on broad glass, and to 4*s.* $\frac{2}{10}$*d.* on common bottles. In 1794 they were again increased to 1*l.* 12*s.* $2\frac{1}{4}$*d.* on plate and flint, and to 1*l.* 4*s.* 2*d.* on crown and German sheet glass. In 1804 they were again increased to 1*l.* 12*s.* 8*d.* on plate and flint glass, to 1*l.* 4*s.* 6*d.* on crown and German sheet glass, to 8*s.* 2*d.* on broad glass, and to 4*s.* 1*d.* on common bottles. In the following year they were further increased to 2*l.* 9*s.* on plate and flint glass, to 1*l.* 16*s.* 9*d.* on crown and German sheet glass, and to 12*s.* 3*d.* on broad glass. In 1810 the duties on broad glass only were raised to 15*s.* In 1813 an enormous increase of duty took place on all the denominations, and at the same period as before mentioned, flint and phial glass were placed together in the first class, and plate glass separately in the second class; both of these classes were charged at 4*l.* 18*s.* per cwt., crown and German sheet at 3*l.* 13*s.* 6*d.*, broad glass at 1*l.* 10*s.*, and common bottles at 8*s.* 2*d.*, each denomination of duty thus being doubled. In 1819 the first reduction of duty took place, which was made on plate glass alone, the duty on which was reduced from 4*l.* 18*s.* per cwt. to its present amount, viz. 3*l.* per cwt. This reduction was probably made in consequence of the progressive falling off of the manufacture, and of the produce of the duty in the six years succeeding the imposition of the high rate. In 1825 the change was made in the mode of taking the duty on flint and phial glass, by charging the duty on the pound weight of the fluxed materials, with a further charge per pound on the excess of the weight of the manufactured article above the weight of the materials. The last change in the rates of duty appears to have been in the year 1830, when the rate on common bottles was reduced from 8*s.* 2*d.* to 7*s.* per cwt. This reduction, however, does not appear to have been attended with a corresponding increase of consumption, the last year of the lower duty having produced about 40,000*l.* less than the last year of the higher rate.

We beg especially to direct attention to the above account, which has been prepared with great care and labour, and will be found to contain the most ample practical information on the general subject of the glass duties; it affords numerous points for observation throughout the long period of years which it embraces; but as a comment upon all of these points would necessarily extend to a great length, we confine ourselves to a few remarks on the facts which are deducible from the account during the later period to which it relates, and since the several duties have been charged at their existing rates. The increase of the produce from the duties on flint glass appears to bear no proportion to the increase of consumption which must have taken place in consequence of the great additions which have been made to our population, and the general extension of additional luxuries and comforts in our style of living. The interval of ten years, which has elapsed since the last reduction of duty, shews nearly as great a tendency to decrease as to increase in the annual produce. The account of plate glass on the other hand, which it should be recollected is a material of comparatively limited consumption, shews a progressively increasing amount of produce from the year 1820, (when the duty was lowered to its present amount,) the produce of the last year (1834) being considerably more at the rate of 3*l.* per cwt. than it was in the year 1814, which was the year subsequent to the separation of the flint and plate glass duties, and in which year the duty on the latter was at the rate of 4*l.* 18*s.* per cwt. With respect to crown glass it will be seen that the rate of duty has never been reduced from the time of its first imposition, and that in 1813 the hazardous experiment was made of doubling at once its former amount: in considering the

results of this experiment, it is necessary to bear in mind the immense increase which has taken place in the general population of the country since the year in which it was made, and more especially in the extension of buildings in which crown glass is largely employed; and it will be apparent from the yearly produce of the duty at the double rate, compared with its former yearly produce, that the consumption instead of keeping pace with the increased demand, as might naturally have been expected, was immediately checked on the imposition of the double duty, the average annual produce of the tax for the three years which succeeded the year in which it was doubled having fallen short by nearly 50,000*l.* of double the amount of the annual produce of the three years immediately preceding that year, and it was not till the expiration of nearly ten years from the time of doubling the tax that the consumption (judging from the produce) appears to have reached its former extent, and to have gone on increasing in a degree, in some measure corresponding with the increased consumption of the other materials employed in buildings. This check of consumption will more clearly appear from the annexed official account, from which it will be seen that the average number of cwts. charged with duty for the three years preceding 1813, was between 114,000 and 115,000 cwt., and the number for the three years succeeding was between 95,000 and 96,000.

An ACCOUNT of the Quantities of Crown Glass charged with Duty, in the three Years 1810, 1811, 1812, and in the three Years 1814, 1815, 1816, being the three Years preceding, and the three Years subsequent to the raising of the Duty from £1. 16*s.* 9*d.* to £3. 13*s.* 6*d.*

		Quantities charged with Duty.			
		England.	Scotland.	Ireland.	The United Kingdom.
		Cwts.	Cwts.	Cwts.	Cwts.
Years	1810	85,462	30,228	. . .	115,690
	1811	85,554	29,273	. . .	114,827
	1812	80,939	32,714	. . .	113,653
	1814	73,198	32,069	. . .	105,267
	1815	80,372	21,384	. . .	101,756
	1816	57,758	21,573	. . .	79,331

Excise Office, London,
1st April, 1835.

G. A. Cottrell,
First General-Accountant.

The broad glass, which is the inferior kind used for windows, does not shew any material difference in the amount of produce between that of the year 1834 and that of the year 1813, when the present duty was imposed, a fact which may be accounted for by the extension of the use of the better description of glass for windows.

Appendix No. 7. We have inserted in the Appendix a return also furnished to us by the Board of Excise, 'specifying the names of the several glass-makers in England, Scotland, 'and Ireland respectively, the towns or places in which each manufactory is 'situated, the district or collection in which it is included, the amount of duty 'paid by each maker in the year ended 5th January, 1833, and the total number 'and expense of the officers employed in the collection of such duty.'

From this return it will be seen that the total number of entered glass-houses, in the year 1832, was in England 106, and the total amount of duty received from them was 680,084*l.* 1*s.* 8¼*d.*; that in Scotland the number of glass-houses was ten, and the duty received 45,491*l.* 14*s.* 6*d.*; and that in Ireland the number of glass-houses was also ten, but the duty received from them only 22,399*l.* 19*s.* 0½*d.* From this return it also appears that the principal seat of the manufacture is at Newcastle-upon-Tyne, and that from the establishments in that town,

and the neighbouring district of Durham, an amount of duty, approaching to a moiety of the whole amount raised in England, is received. The district of manufacture next in extent to those of Newcastle and Durham is that of Stourbridge, next to which are the works in the district of Liverpool, including those at Ravenhead, then those of Bristol, then those of Warrington in Cheshire, then those of Birmingham, then those of Leeds, with works paying inferior amounts of duty in the several districts of Manchester, Salop, Sheffield, Stafford, York, and within the limits of the chief office in London.

Of the works in Scotland, the principal are in the Glasgow collection at Dumbarton, the others being in the districts of Edinburgh, Haddington, Ayr, and Stirling.

In Ireland, the principal seat of the manufacture is in the neighbourhood of Dublin; there are also works at Cork, Waterford, Dundalk, and Lisburn.

Expense.

In the above return, the expense of the officers employed in the collection of this head of duty is estimated at between seventeen and eighteen thousand pounds per annum; and the estimate is stated to have been formed on grounds similar to those which were used in forming an estimate for a purpose of the same kind with respect to the duties on soap. We have reason to think, however, that the statement as to glass will be found to be considerably below the real cost of the survey. We believe it will be admitted, that amongst all the growing-duty trades, including soap, there is not one upon which the survey is maintained at so heavy an expense as upon glass.

We have already had occasion to observe upon the difficulty of obtaining an accurate estimate of the expense at which these Excise surveys are maintained on any one class of traders, in consequence of the same officers being employed in the superintendence of several descriptions of traders; this diversity of employment, however, prevails less with respect to glass, than with respect to other exciseable articles, since the attention of the officers stationed at a flint-glass work is required to be unremitting during the twenty-four hours. Taking the number of glass-houses in the United Kingdom at 130, many of which require the constant attendance of three officers, we are satisfied that the cost of the mere survey must be estimated at a considerably higher amount than what is above stated, and at all events it must be recollected that to this estimate must be added a portion of the expense incurred on account of supervisors and other superior or check officers, as well as the expense attending the superintendence of the exports and the allowance of the drawbacks, and that relating to the accounting for and management of this head of duty at the chief office.

We also insert another account, which we have obtained from the Board of Excise, in which is stated the aggregate amount received from the glass duties in the year 1834, in the several parts of the United Kingdom, distinguishing the gross receipt from the net receipt:—

	Gross Receipt.	Net Receipt.
England	£861,777	£627,803
Scotland	36,377	23,466
Ireland	18,668	15,176
	£916,822	£666,445

The sum here stated as the gross receipt for the year 1834, it will be seen varies in some degree from the sum appearing as the aggregate receipt for the same year in the general account inserted in a preceding page; this difference, however, we apprehend may be explained by the circumstance of the two accounts having been

made up to different periods of the year. Our principal reason for calling attention to this separate account for one year is, because it bears upon the face of it one of the strong grounds of objection to be urged against this tax, namely, the large amount of difference between the gross and the net produce: and it must at the same time be observed, that this difference, amounting to 250,377*l.*, includes only those deductions from the gross receipt which consist of allowances made to the persons from whom the tax is collected, in the shape of repayments and drawbacks, and that the sum which is actually applicable to the public service as the produce of this tax, is still further diminished by the whole expense incurred by the department of Excise on account of the charge, collection, and management of this head of duty; so that it will be found that when that deduction has been made, the sum which, correctly speaking, ought to be returned as the net produce of the tax, will not be more than about two-thirds of its nominal gross amount.

Appendix Nos. 8, 9, 11, 12, 13, 14, 15, 16, 17, 18.

The several other accounts and returns which we have received from the Board of Excise in illustration of various material subjects of consideration relating to this head of duty are inserted in the Appendix; and we would especially refer to the accounts and statements comprised in the extract, which is also inserted in the Appendix, from a modern work of high authority, to which we shall have further occasion to refer.

Appendix No. 1.

III.—*Examinations and other Evidence.*

Our inquiries into the various details connected with the manufacture of, and the Excise duties on glass, have been carried on in conjunction with our inquiries into the administration of the various other branches of the business discharged by that department; the order of our examinations has depended upon the opportunities which have occurred of obtaining the attendance of parties best qualified to give us information in the several branches of the manufacture. One of the motives of our journey to the north in the winter of 1833 (besides the leading object of examining into the state of the distilleries of Scotland and Ireland) was, that we might visit the chief seat of the glass manufactories in England, which, as we have already mentioned, is established at Newcastle-upon-Tyne; and in the course of the same journey, we had opportunities of examining the principal establishments for the same branch of manufacture in Scotland and Ireland. At different periods since our return, we have been attended by the principal persons concerned in the glass trade in London, and other parts of England, and also by persons connected with some of the arts and sciences, in which the material of glass, and of course the perfection of its manufacture, form an object of high importance.—In stating the results of these several examinations, we shall commence with those taken at Newcastle, bringing under view, in conjunction with those examinations, the evidence which we have subsequently received in London on the similar branches of the manufacture.—The examinations in Scotland and Ireland will be stated separately.

The following is a list of the witnesses whom we have examined in the several parts of the kingdom:—

England.

Sir Francis Doyle, Chairman of the Board of Excise.
Mr. William Hetherington, Surveying-General-Examiner.
Mr. Edward Graham, Supervisor at Newcastle, and Port Surveyor.
Mr. James Thompson, Supervisor at Gateshead.
Mr. Isaac Cookson, and others, a Deputation from the Crown Glass Manufacturers, Newcastle.

Mr. William Booth, and others, a Deputation from the Flint Glass Manufacturers, Newcastle.

Mr. Isaac Cookson, and others, a Deputation of Bottle Glass Manufacturers, do.

Mr. Isaac Cookson, and another, a Deputation of Plate Glass Manufacturers, do.

Mr. William Powell, Glass Manufacturer, Bristol.

Thomas Hawkes, Esq. M. P., of Dudley,
Thomas Badger, Esq., of do.
Richard Shortridge, Esq., of Newcastle,
} Deputation of Flint Glass Manufacturers.

Frederick Fincham, Esq. formerly a Glass Manufacturer.

Arthur Aikin, Esq. Secretary to the Society of Arts.

Mr. Apsley Pellatt, lately an extensive Manufacturer of, and now a dealer in Glass, in London.

Thomas Cockburn, Esq. Governor of the British Plate Glass Company.

Mr. Chance, of the Firm of Chance and Hartley, Glass Manufacturers, near Birmingham.

SCOTLAND.

James Cornwall, Esq. Collector of Excise, Edinburgh.

A. M. Carr, Esq. Solicitor of Excise for Scotland.

Mr. Richard Jenner, Collector of Excise, Glasgow.

Mr. Peter Brown, Glass Manufacturer.

Dr. M'Farlane and Mr. Alexander Turnbull, Representatives of the Leith Glass Company.

Mr. John Watson and Mr. Frederick Pellatt, of the Clyde Flint Glass Works.

Mr. Geddes, Verreville Glass Works, near Glasgow.

IRELAND.

George Pape, Esq. Collector of Excise, Dublin.

M. A. Saurin, Esq. Solicitor of Excise for Ireland.

Mr. William Kilpatrick, Collector of Excise, Dundalk.

Mr. Charles Mulvany, and Mr. Edwin Irwin, Glass Manufacturers, near Dublin.

Mr. Martin Crean, Glass Manufacturer, Dublin.

The general importance of the establishments for the manufacture of the several kinds of glass at Newcastle, will appear from a return in the Appendix, entitled "the Amount of Glass charged and paid duty in the year ending 5th January, 1833, for the Newcastle collection," from which it will be seen that, as to flint and plate glass, the amount charged in that collection was about one-fourth part; as to crown and broad glass, about one-third part; and as to common bottle glass, between one-fourth and one-fifth part of the amount charged in all the rest of the United Kingdom. Appendix No. 15.

CROWN GLASS.

The first deputation which attended us for examination at Newcastle, was one from the crown-glass manufacturers, consisting of Mr. Isaac Cookson, Mr. William Cuthbert, Mr. Thomas Dunn, Mr. John Ridley, Mr. Thomas Ridley, Mr. Richard Shortridge, and Mr. John Cookson, jun.; and we need not add, that the testimony of a deputation thus composed is, in all respects, entitled to the greatest attention. One of the most important of the conclusions to which a consideration of this examination must lead, we apprehend to be the establishment of Appendix No. 23.

the fact, that to the existence of the duty itself must be referred the comparative disadvantages under which the manufacture of glass is in this country admitted to labour, and that artificial obstacles, arising from this cause, have prevented a full development of the capabilities of this manufacture, and have restrained the attempts which would otherwise have been made to extend its utility, by the application of some of its various kinds of product, to uses and purposes in which it has been hitherto untried.

Appendix No. 23.

It will be seen that the deputation concur in stating, that so long as the present duties remain, they are not prepared to suggest any improvement with regard to the general manner of charging and collecting them; for although they agree in thinking that improvement might be made, they do not think that those regulations which are injurious to their manufacture could be removed, without exposing them to still greater injury, by opening a door to the commission of frauds by means of the duty. It is added, that repeated instances of fraud in the crown-glass trade have occurred, and that in consequence of such frauds, the prices of the article have been brought down so low, that for the last two or three years the trade has been to the honest manufacturer wholly unproductive.

See Reports on Spirits, Part II., and on Auctions.

In regard to the frauds here alluded to it may be observed, that this deputation express a strong concurrence in the opinions which we have submitted on former occasions, as to the injurious consequences resulting from the manner in which offences against the revenue laws are usually dealt with by the Excise: they state, that the cases of fraud 'have been always compromised, which is what we com-'plain of: we say, that if a man is detected in a fraud, he should never be allowed 'to be a manufacturer again.' They give their opinion, that the frauds have not been followed up to the extent they ought to be; and they add,—'We know that 'they have not been followed up, and that the same parties have done the same 'thing once, twice, and thrice, and that they have always been compromised, and 'not brought into the Exchequer.'—'The same manufacturers are still going on. 'In our trade, for a great length of time, we have been selling at a loss, and we 'know those low prices were first established by the parties who had committed 'frauds, and that others were compelled to follow them.'

It will be seen also, that although the deputation concur in stating that they are content to submit to the restrictions and inconvenience imposed upon them by the Excise regulations, rather than incur the risk of attempts at unfair competion which would probably attend the removal of them, yet they feel that, in consequence of these regulations, they are all in some degree at the mercy of the Board of Excise. Mr. Cuthbert states, 'There are many regulations, or rather many 'restrictions, by the Act of Parliament, which, if carried rigidly into effect, would 'occasion very strong grievances; but they do not carry them into effect, 'because they are impracticable.'

The deputation press for one alteration in the Excise regulations, which, as appears to us, might safely be conceded to them; this is, to reduce the time for which glass, after it is made, is required to be left in the weighing room, in order to give the supervisor an opportunity of re-weighing it, from six hours to three.

The deputation also urge a claim to relief in respect to the charges on the exportation of crown glass, which appears to be deserving of attention: they state that, on entering goods for exportation, they are charged with a Customs duty of 10*s.* per cent. *ad valorem.* They complain that this per-centage is taken upon the home value of the glass, that is, upon the price of the article including the duty, instead of being taken upon the value after deducting the drawback, so that they pay a duty upon a duty, which makes the charge 200 per cent., at least, more than it

ought to be. In addition to this tax, they also represent that the export is subject to a heavy charge in the shape of stamp duty on the bond and debenture, which, being the same in amount, whether the consignment be great or small, though it may not be felt in the former case, in the latter it amounts to a prohibition, and prevents the shipment of small quantities which would otherwise frequently take place; and, upon the whole, they represent the tax upon the British manufacture, in competition with the foreign, to be so great as almost to have closed every opening to the foreign export trade. They further complain, that in making the allowance of the drawback for exportation, which is calculated according to the weight of glass in each box, it is the practice of the Excise to make no allowance for fractions of pounds, which, when the packages are much subdivided, and the exportation is large, is so considerable as to have amounted in one instance to 800*l.* It is stated also, that there is great loss on crown glass when exported in whole tables, in consequence of the drawback not being received when the tables break, but that when exported in squares the allowance is quite sufficient.

In explanation of this statement we would refer to the examination of Mr. Hetherington, from which it will be seen, that the duty on crown glass being 3*l.* 13*s.* 6*d.* a hundred weight, and the same amount being allowed for drawback when exported in whole tables, an increased drawback amounting to 4*l.* 18*s.* is allowed if it be exported in small squares of a size not less than 6 inches by 4, and of a thickness not greater than one-ninth of an inch. The reason of this difference is to compensate for the waste which necessarily arises in cutting the tables into squares, not only from the figure of such tables which is circular, but also because near the outer portion of the circle the surface is usually irregular and formed into a thick rim or selvage, which is unfit to be included in the squares. The allowance thus made evidently appears to operate as a bounty upon the exportation of squares, and in consequence the exportation in whole tables does not maintain its due proportion. Mr. Cookson states that the whole exportation now, does not bear a proportion of a twentieth of that exported to the Baltic twenty years ago. Appendix No. 20. No. 23.

These provisions for the drawback also afford a further instance of the failure of the attempt to establish, by revenue laws, a uniform and equal system of regulation, adapted to the fluctuating circumstances of trade and manufactures. From the various Acts of Parliament to which we have referred, it will appear that the description of glass known as German sheet glass, has always been classed, in respect to duty and regulation, with crown glass and common window glass, and of course has been under similar regulations with respect to the allowance of drawback on exportation. It has however recently been discovered that these regulations operate very unequally and unfairly with respect to these two kinds of glass, and in fact become a high premium on the manufacture of the coarser and inferior kind at the expense of the superior. The German sheet glass is altogether an inferior article, and made from coarser materials than the crown glass; and instead of being like that blown into hollow spheres, which are extended by centrifugal motion and then flattened, it is blown into hollow cylinders which are cut or split longitudinally and flattened by pressure; consequently the tables of this latter description are formed originally into a square or rectangular shape of nearly equal thickness throughout, and therefore may obviously be cut into squares without any waste arising from the circular edges, or the thick selvage or bullion. Notwithstanding this difference, however, the drawback on the exportation of squares is the same for both of these descriptions of glass, and of course becomes a direct bounty, given without any reason, to the manufacturer of the inferior or German sheet glass. The extent of this bounty may be conceived from the state-

Appendix No. 20. ment of Mr. Hetherington, that on the exportation of squares of German sheet glass, the drawback ought not, at the utmost, to be above 5 per cent. more than the duty, whereas the drawback actually allowed, amounts to more than one-third, or 33 per cent. on the amount of the duty. The consequence, as might have been expected, is, that the manufacture of this description of glass is undertaken for the sake of the

Appendix No. 23. bounty. Mr. Cookson states, 'there is no consumption in this country. I have no 'doubt a man would make as much in a month as there is demand for in the course 'of a year: it is not an article that will sell in this country.' Mr. Cuthbert also

Ibid. states, 'what we made, we made for exportation: we found no demand for it in 'England, and did not go on with it.' Mr. Hetherington also expresses his belief that the manufacturers of this glass 'export the principal part of what they make,' and he naturally adds his opinion that the law is defective in this respect.

Since the examinations taken at Newcastle, we have been attended in London by Mr. R. L. Chance, of the firm of Chance and Hartley, at Birmingham, which is stated to be the greatest crown-glass work now in England. The business of this house is confined to window glass, the principal denominations of which, namely, crown glass and German sheet glass, are manufactured to a great extent, both for home consumption and for exportation; and it will be seen that Mr.

Appendix No. 33. Chance gives it as his opinion, that the present regulations for the charge and collection of those duties are unexceptionable; and he alludes especially to the great advantages of the system of charging the duty on the finished goods, as they come out of the annealing arch, instead of the mode of charging by the gauge of the fluxed metal in the pots, which was formerly used with respect to crown glass, and still is the practice in regard to flint glass. He states, however, that the regulations applicable to the former mode of taking the gauge on the pot are still retained, although they do not now contribute to form any check, or, in his opinion, answer any useful purpose whatever. The supposed additional check of taking stock he also considers to be perfectly useless, and to be attended not only with an utter waste of time, but to be productive of great inconvenience to the manufacturer by the necessity which it creates of gauging every pot. We would especially refer to Mr. Chance's description of the notices which he is required to give; these he

Ibid. states to be so numerous, that he has them printed by thousands: and he adds, 'we 'have to give notices all day (I know nothing about them, unless when they tell me 'they want more printed); and every now and then we have a summons to go before 'a magistrate, in consequence of some omission.' We would observe, that although in a large concern, like that of Mr. Chance, the expense and inconvenience arising from this cause may not be considered as material, they must be heavily felt in a less flourishing establishment. There are four officers constantly employed in Messrs. Chance's works, besides the packing-officer and supervisor; and Mr. Chance considers the constant attendance of the supervisor to be essential to the security of the revenue in a crown-glass-house. With respect to frauds on the

Ibid. revenue in this branch of the manufacture, Mr. Chance, it will be seen, alludes to the same detections which have been made in a house in Lancashire, as are referred to

Appendix No. 23. in the examination of the deputation at Newcastle; and he naturally joins with that deputation in expressing a strong opinion against the system of repeated compromises with the same delinquents. Upon this point, we have only to repeat the

See Reports on Auctions and on Spirits, Part 2. opinion which we have already expressed, that such a course is wholly inconsistent with what is justly due, as well to the public, as to the fair trader. Mr. Chance alludes to a restriction on the manufacture of crown glass, which seems decidedly to require attention; this restriction appears to arise wholly out of the regulations belonging to another branch of the manufacture, that of plate glass. The duty on

plate glass is charged by weight, which is ascertained by the gauge of the fluxed materials: when, however, plate glass is exported, and the drawback is to be allowed on the finished article, it has been found that such allowance cannot be made by weight, in consequence of the great risk of breakage which attends the process of weighing large and highly valuable plates; the drawback is therefore ascertained according to the number of square feet, superficial measure: this mode of making the allowance obviously rendered it necessary to regulate the thickness of the plates exported, and accordingly it was provided that plate glass should not be made of a thickness less than one-eighth of an inch. The allowance of the drawback on this description of glass amounted to 6*s*. 6*d*. per square foot; and Mr. Chance states, that about twenty years ago, great profits were realized by exporting crown or German sheet glass in the name of plate, and obtaining this amount of drawback. In order to put a stop to this practice, it was provided by another Act of Parliament, that crown or German sheet glass should not be made of greater thickness than one-ninth of an inch; so that the difference between these descriptions of glass and plate glass might be ascertained on inspection. But it must be observed, that at the time this restriction was imposed, the duty on plate glass was £4. 18*s*. per cwt., whilst that on crown glass was £3. 13*s*. 6*d*.; whereas, since that time, the duty on plate glass has been reduced to £3 per cwt., whilst on crown glass it remains at its former amount; and it is stated that the specific gravity of crown glass is at least equal if not greater than that of plate glass. It follows, therefore, that all the reasons for this regulation arising out of considerations for the revenue have ceased, and we agree with Mr. Chance, in considering it an absurdity, that such a restriction on this branch of the manufacture should be permitted to continue.

We need scarcely add that the above instance may be referred to as affording a striking example of the direct injury arising to manufactures from the interference of Excise regulations, the evils of which are so frequently permitted to remain after the grounds on which they were imposed have ceased. The evidence of Mr. Chance, it will be seen, is directly opposed to that of the manufacturers at Newcastle, as to the inferiority of the denomination of glass called German sheet, and as to the inconsiderable amount of its consumption, except as an article of export; on the contrary, he asserts that this description of the manufacture has superseded all other kinds of window glass on the continent, and that its use is rapidly extending in this country. Without attempting to reconcile these opposite statements, we will only observe that the question will be in a fairer state for decision when the inequality in the operation of the drawback, to which we have referred in a former page, shall have been rectified.

Appendix No. 33.

See p. 27, *supra*.

Mr. Chance confirms the representations of the deputation at Newcastle as to the hardship of not allowing the drawback on fractions of pounds, and also of charging the half per cent. ad valorem duty on export, before the drawback is deducted. He also confirms the statements respecting the unnecessary length of time that the finished glass is, by the regulations, required to be kept in the weighing room, and states that, instead of six, four or even three hours would be sufficient.

Appendix No. 33.

This witness is decidedly of opinion that the duty on flint glass could not be safely repealed, without also repealing the duty on crown glass; but he thinks that the rate on the former might be materially reduced without inconvenience; and he is further of opinion that a much lower rate of duty would produce more revenue than the present rate.

Ibid.

Mr. Chance states that the present duty on crown glass is at the rate of from 200 to 250 per cent. on the cost price of the manufacture.

Appendix No. 33. We beg to refer to the whole of Mr. Chance's examination, as containing much valuable information in reference to the manufacture of window glass, and especially as to the state of that manufacture in foreign countries, and to the prospects of the British manufacturer of obtaining a great extension of his market for this important branch of trade. We would also call attention to the same examination, as affording a striking illustration of that disposition, to which we have already adverted, as being prevalent amongst traders under the Excise laws, and especially with those who are proprietors of the highest class of establishments, to become from habit so much reconciled to the interference with their business occasioned by the Excise regulations, as not to appear sensible of the disadvantages and inconvenience which they actually suffer by those means. It will be seen that Mr. Chance, in the early part of his examination, describes the regulations, in as far as they affect his business, to be in the highest degree unexceptionable, and to occasion no annoyance or interruption whatever. In the course of that examination, however, he fully concurs with other witnesses in designating those regulations, in the various points upon which we have been commenting, to occasion to the manufacturer a useless waste of time and expense, and in some instances to be fraught with absurdity and injustice.

BROAD OR SPREAD GLASS.

Appendix No. 23. Mr. Thomas Dunn, who belongs to the only work in which the broad or spread glass is made, in the neighbourhood of Newcastle, states that a very small quantity is now manufactured; 'the demand is now so small, we cannot keep the house at work the 'whole year, we lie idle three months:' he adds, 'that if the duty was repealed, 'that glass would not be made at all, for we could make the crown nearly as cheap.'

FLINT GLASS.

The manufacture of flint glass is not carried on at Newcastle to the same extent as that of the other descriptions of glass, the principal manufactories of flint glass in Great Britain being at Birmingham and Dudley; there are, however, at Newcastle five considerable houses for flint glass, and though the number of houses has been recently reduced from seven, it is believed there is as much of the article now made as formerly.

Appendix No. 24. The deputation from this branch who attended us were Mr. William Booth, Mr. Joseph Price, and Mr. Richard Shortridge, all well known as long established and highly respectable manufacturers.

The testimony of this deputation is to the same effect as that of the former one, as to the willingness of the manufacturers to submit to the injury and inconvenience to which they are subjected by the Excise regulations, for the sake of the security which those regulations are supposed to afford to the revenue, and at the same time to the fair trader against the competition of the fraudulent, who would make the evasion of the duties the means of underselling him.

They are, however, also of opinion, that, as the whole of the efficacy of the protection arising from the survey must depend upon the vigilance of the officers, that vigilance should be more constantly kept alive by more frequent changes of the officers, and they conceive that from the want of such changes a laxity is permitted in the survey, which affords many opportunities for frauds. One of the deputation states, 'I think it is impossible that the frauds could be carried on 'without the negligence or the connivance of the officers. I am confident that the

'law is sufficient if the officers will perform their duty, but they are made of flesh 'and blood like other men, and like to get through their duty as easily as possible.' Appendix No. 24.

The principal objection urged against the present mode of survey, besides the occasional negligence of those employed on it, is the expense; it is stated 'that 'every flint-glass manufactory has three officers attending it from the beginning 'of the week to the end; that is an expense to the revenue of 300*l.* a year for 'each house.'

The deputation agree in opinion that the evasions of duty have materially decreased since the introduction of the additional check of charging the duty by the gauge of the fluxed materials, as well as by the weight of the manufactured article; they still, however, are led to think that there must be considerable evasions in order to account for the low prices at which the articles are in some places sold: they state from their own knowledge the instance of wine-glasses, commonly sold by the retailers in London at 3*s.* 7*d.* a dozen, which the manufacturer, paying the duty, could not have sold, at a profit, under 6*s.* a dozen.

The deputation of flint-glass makers also make a strong representation on the subject of the drawback; the duty on the manufactured article being, as already stated, 6*d.* a pound, the drawback on exportation was fixed at 7*d.* a pound. At the time it was so fixed the manufacturers state that they pressed hard for its being 7½*d.*, that sum being equivalent to the drawback allowed on the former mode of taking the duty, and not more than sufficient to compensate for the duty actually paid, increased by the breakage and other expenses attending exportation, which, they say, may together be estimated at 25 per cent. on the duty; they add, that they were promised, on the part of the Excise, that if 7*d.* was found not to be sufficient at the end of a twelvemonth, it should be altered. This alteration has, however, never been made, and they state that they are in consequence working for the foreign market at a disadvantage, their loss being to the full extent of the half-penny per pound, which is a material consideration in a case of close competition, especially on the plain goods, worth perhaps 4*d.* per pound, on which the half-penny forms a considerable proportion of the price. So long as the drawback shall continue to be allowed, there is no doubt that the amount ought to be made equivalent to the object for which it is granted, which is a complete relief from the internal duty. Upon this point, however, it must be observed, that although the allowance of 7*d.* per pound on export, may be insufficient to cover the loss arising from breakage and cutting the finer descriptions of flint glass, yet that on the coarser sorts, where there is little cutting and consequently less waste, 1*d.* per pound, in addition to the duty, is rather over than under the average loss sustained by the manufacturers. If therefore the drawback be increased, we apprehend that it would tend to encourage the manufacture of the coarser goods, merely for the purpose of obtaining the allowance, and the revenue would be injured in consequence. In order to prove to your Lordships the effects which result from a miscalculation of drawback, we beg to refer to the statement on this subject delivered in by Sir F. Doyle in his examination. Ibid. Appendix No. 19.

The deputation also make the same complaint as was urged by the makers of crown glass, of the heavy expense they are put to in obtaining the drawback, by the stamp duties on the bond and debenture, which they state amounts to a complete prohibition on the export of goods in small quantities. On being asked whether, in their opinion, a total repeal of the duty on flint glass would lead to a great extension of the trade, they answer, 'There is no question of that; many articles 'would be made of glass which are not, and that would lead to great increase 'of consumption and a great improvement, from which we are deterred by the Appendix No. 24.

'Excise regulations.' As evidence that the duties interfere with invention, they state, 'We are compelled to produce 40 per cent. of manufactured goods out of a 'pot charged with the metal, and if we do not we pay the duty for the deficiency. 'Suppose a man chose to try experiments by making one article or another, he 'could not produce his 40 per cent.'

Appendix No. 31. The evidence which we have received in London has, in general, tended to confirm these statements of the flint-glass manufacturers of Newcastle.

Appendix No. 27. The evidence of Mr. William Powell, an extensive and experienced manufacturer from Bristol, will be found to confirm strongly the representations we had received from so many other quarters, of the depressed state of the legal trade, more especially in flint glass. Having given his opinion, that with respect to the bottle trade the revenue was protected, and the system pursued not very objectionable, he states, that with respect to flint glass that certainly is not the case; and he adds, 'I do not see what legislative protection can be given to the flint-glass trade, 'unless there were officers about as thick as the tiles on houses, for there are 'thirty manufacturers in this city (London), at this moment unknown to the 'government, employed in melting up what we call cullet, or broken glass, such 'as the stems of goblets, bottoms of tumblers, the thick parts of decanters, and 'so on; they can be melted in a garret or a cellar, and made up into saltcellers, 'cruets and castors, bird-boxes, smelling-bottles, and a variety of articles used by 'perfumers, and it is done to a very large extent; and my belief is, that there is 'no legislative precaution can prevent it.' He is of opinion, however, that a reduction of duty would have its effect in remedying the evils. He also strongly points out the mischief which may be done in the market by even one house that will run the risk of evading the duty.

Ibid. Mr. Powell confirms what has been stated by the other witnesses, as to the bar to all improvements in the manufacture, arising from the existing regulations. He observes, 'I do not see how he (the manufacturer) could make those improve-'ments; for, in point of fact, the Excise laws lay down a certain system, and he 'must comply with that system.' On being asked, whether it would be possible to make much relaxation without giving rise to fraud, he answers, 'I should say 'not. From the very nature of the thing, I do not think any legislative regu-'lation would protect the revenue effectually, or protect the fair trader effectually, 'particularly in flint glass. I should say, in regard to flint glass, nothing would 'do but a total abolition of the duty.'

In alluding to the general effects of taking off the duty, he observes, 'as regards 'flint glass, it would assist us very materially in the export of the article; for 'now, though the duty is thrown off, and a small bounty to cover the breakage is 'allowed, the export of the article is injured by the operation of the Excise laws; 'but to shew how very nicely the system of exporting glass stood in 1825, when 'it was altered, that little alteration almost altogether annihilated the exportation 'of flint glass from this country.'

See page 31, *supra.* From what follows in this part of his evidence, it will be seen that Mr. Powell entirely agrees in the statement to which we have before referred of the deputation at Newcastle, that the present allowance of drawback on flint glass exported is not sufficient to answer the purpose for which it is allowed.

We have also had the opportunity, at a very recent period, of taking the evidence of those members of the deputation of flint-glass manufacturers of England, who had arrived in London at the opening of the present session of Parliament, for the express purpose of representing to His Majesty's Government the ruinous condition to which that important branch of trade was at present reduced. This

Appendix No 28.

examination was attended by Mr. Shortridge, the chairman of the deputation, to whose evidence at Newcastle we have already referred; Mr. Hawkes, the representative in Parliament for Dudley; and Mr. Badger, an eminent manufacturer of the same town.

We insert a copy of the memorial submitted by this deputation to the Chancellor of the Exchequer, which, it will be seen, contains statements which distinctly lead to the conclusion, that under the present circumstances of the flint-glass trade, it is impossible that that branch of business can continue to be carried on by the legal manufacturer, in consequence of the progressively increasing extent to which the Excise duties and regulations are evaded, both by licensed and unlicensed manufacturers. It is further represented, as the general opinion of the trade, that it is impossible to put a stop to these practices; and that so long as the duties shall remain at their present rate, it would be in vain to attempt, either by additional checks or regulations, or other change of system on the part of the Excise, to secure the full collection of those duties, and the consequent protection to which the fair trader is entitled, at the hands of the Government.

To the Right Honourable Sir Robert Peel, Bart., Chancellor of the Exchequer, &c. &c.

The Memorial of the undersigned Flint-glass Manufacturers

Humbly sheweth,

That your memorialists have long been extensively engaged in the manufacture of flint glass, but that in consequence of its having for some years past gradually become less and less remunerative to them, without any adequate cause that they can assign for it, except the evasion of duty, they have on several occasions appealed to Government for further protection, so that from time to time various laws and regulations have been enacted, both at the suggestion of the Board of Excise, and of your memorialists themselves, for the better security of the revenue.

That though these laws and regulations have, at the time of their enactment, been considered sufficiently efficacious, yet in the long run they have proved otherwise, so that your memorialists now totally despair that any further measures which they can devise will be effectual; and they believe in this opinion they are borne out by the surveying-generals of the Excise, who have declared, that such is the nature of the trade, they do not think it practicable to secure the revenue further.

That in confirmation of this opinion, your memorialists beg to subjoin the amount of duties received for the last seven years, with the relative prices at which some of the leading articles of consumption have been sold; from which it appears, that notwithstanding the increase of population, and the continual decrease of price (two circumstances that would naturally tend to promote consumption), the amount of revenue has been stationary, leaving your memorialists to infer, that the difference can only have been supplied by means of fraud.

That the trade having at length become to your memorialists totally unremunerative (they being ready to prove that in London, which is the great market for their manufactures, scarcely one individual article can be sold for prime cost, upon fair and honest means, and many are sold very far below it), your memorialists were driven to the necessity of applying to the late Government, either for a total abolition of the duty, or, if this could not be afforded, for a repeal of such a part of it as would tend to diminish the temptation to fraud; on which occasion the then noble Chancellor of the Exchequer held out the hopes to them, that as soon as it was in his power he would grant the relief prayed for, but that it was then too late in the session to make the alteration.

That as the circumstances which your memorialists have now stated are daily becoming more and more aggravated, your memorialists are compelled again to renew their application to you, under the hopes of obtaining the required relief, which will not only prevent ruin to your memorialists in this branch of business, but by ridding it of the burthen of taxation, and of the obstructions necessarily attendant upon Excise regulations, will, in your memorialists' opinion, establish it as one of the most flourishing trades in the kingdom.

Your memorialists, however, being fully sensible of the many similar applications that may now be made to you, and being reluctant to press for any measure that may be incompatible with your financial arrangements, they beg to suggest, that should a total repeal of the duty be at present impracticable, that a reduction of it to one-third its present amount, viz., 2*d.* per pound, would tend very far to afford them the relief sought for, inasmuch as it would restore the whole consumption to its legitimate channel, and thereby, instead of causing any reduction of the revenue, would materially increase it.

And your memorialists, &c.

London, 11th March, 1835. RICH. SHORTRIDGE, Chairman.

Appendix No. 28.

In confirmation of the representations contained in the above memorial, Mr. Hawkes distinctly states that his own business, which is one of the best established in the kingdom, has been actually relinquished by two members of his family after an experience of the fruitlessness of any attempt to carry it on successfully, and at the same time legitimately; and that he is himself induced to keep up the concern merely as an employment for one of his sons, and under the expectation that a change in the circumstances of the trade must necessarily take place by the repeal, or at least the reduction of, the present Excise duties. The above statement of Mr. Hawkes, it should be observed, is completely in accordance with the representation to which we have already referred, as having been received from the proprietors or managers of other established glass works in various parts of the united kingdom. And this concurrence of evidence would certainly lead to the conclusion that if things are permitted to remain much longer in their present state, the business in question must at no distant period be universally abandoned by the established and legal manufacturers, and left altogether in the hands of those who, either with or without a licence, are allowed the opportunities of making the same branch of trade a lucrative concern, solely by means of evasions of the law. The progress which this illegal carrying on of the trade has already made in supplanting the legal practice, may be in some measure estimated from some of the examinations taken in Scotland and Ireland, where it is shewn that the supply of large and distant markets, in those parts of the kingdom, has been furnished in great part at prices which render it evident that the duties could not have been paid in addition to the ordinary cost of production.

The examination now under consideration will be found conclusively to establish the same facts, and at the same time to make it apparent that, depressed and ruinous as the state of the legal trade is admitted to be, the illegal trade must be proportionably flourishing and extensive.

The deputation estimate that evasion of duty takes place in London alone to the extent of £65,000 annually, and they add, that the source of illegal profits is not confined to this immense amount of simple evasion, but is also largely supplied in the shape of a direct premium on fraud at the public expense, by obtaining the drawback on exportation for goods which have never been charged with duty. There will be no doubt that the latter description of fraud must be practised to a very great extent, when it is stated that there is in effect no security against such fraud but the simple declaration of the party intending to profit by it. Any person may enter a quantity of glass (by whatever means procured) for exportation, and the export officer is bound to receive it accordingly, and to put the party in the due course of receiving the drawback upon the declaration of the party, that his goods have been charged with duty. Such practices may obviously be resorted to by persons having no other connection with the glass trade, but it is understood that they are also carried on to a great extent by regularly licensed houses, and it will be seen that it is the opinion of the deputation, to whose evidence we are referring, that no inconsiderable portion of such houses is maintained wholly by the means, and for the purposes of, such frauds. They distinctly state that the lawful trade of the manufacturer is ruined by the evasions of duty which are practised by licensed houses, and they express their conviction that the wish which is known to be entertained by a considerable portion of the nominally legal traders, that the present high rates of duty should be preserved, is to be attributed solely to the means which that duty affords to the houses in question, of realizing undue profits through habitual evasions of the law.

We have further to refer to some valuable information which we have very recently received on flint glass, from the representative of one of the leading establishments in the kingdom for that branch of the manufacture, namely, Mr. Pellatt, of the long established house of Pellatt and Co.

The examination of Mr. Pellatt on flint glass strongly confirms all the preceding evidence which we had received on that branch of the manufacture. He states that he has recently relinquished the business of his manufactory, which was decidedly the largest in London, in consequence of the disadvantageous circumstances under which a business of that description must at present be carried on. Under these circumstances he states that he found his business to be wholly unremunerating, which he attributes to the competition to which he was subjected by those who evaded the duty, and he gives his decided opinion that it is not possible to devise any plan by which the duty can be secured, except by reducing it to such an amount as would make it "not worth while to evade the duty." Appendix No. 31.

From Mr. Pellatt's statements we think it will sufficiently appear that it must be next to impossible to prevent evasion of duty even when there is no collusion on the part of the officers, and that when such collusion exists, the prevention is wholly out of the question.

Mr. Pellatt gives decisive evidence as to the great extent of the interference of the Excise regulations with the process of manufacture, and he especially alludes to the English manufacturer being prevented from adopting an improved mode of working, which has for some time been practised in France, where it has been found advantageous that the two operations of fusing the materials, and of working them up into wares, should be carried on at separate times. The English manufacturer is prevented from adopting this course in consequence of our Excise regulations, which compel him under all circumstances to carry on the operations of fusing and working simultaneously, or at least within the same week. Mr. Pellatt states that when he was working at the full, he was in consequence of the Excise duty and regulations put to an expense of about 1,000*l.* per annum, in addition to the cost which he should have incurred in the conduct of his establishment, if the duty and restrictions had not existed; and he adds that he conceives it to be on this account that the French manufacturer can undersell him. The observations of Mr. Pellatt on the English and French manufacturers are worthy of particular attention, as well on account of his general and scientific knowledge of all that relates to this branch of manufacture, as from the circumstance of his having personally examined the principal establishments in France, and made himself practically acquainted with their modes of working. We would also draw attention to the particulars given in his examination of some Excise prosecutions, as evidence of the annoyance to which traders may be exposed by those means. Mr. Pellatt, who, although as we have mentioned, he has relinquished the business of a manufacturer, continues to be largely concerned as a trader in flint glass, on his attention being drawn to the small increase which has in the last five years taken place in the produce of the duties on flint glass, expresses his opinion that such increase must have taken place from the habit which has lately prevailed of using the heaviest description of articles in glass, and not from any extension of the general consumption. On being questioned as to the effect which would be produced on consumption by a repeal of the duty, he answers, 'I should anticipate an enormous increase in all the pressed or moulded 'glasses imitating cutting, it is generally of a great weight—also on massive cut 'goods which incur great waste, as well as in small bottles, which are now substituted 'by earthenware and tin, or made from cullet at the little-goes.' And on being asked whether a reduction of the duty to 2*d.* per pound, would materially increase Ibid.

the consumption, he answers, 'I consider it would,' the Government revenue would be much larger than the proportionate reduction of duty. He is further of opinion that a reduction to the above extent would sufficiently prevent any licensed manufacturers from committing fraud, though it might not altogether suppress the practices of the unlicensed dealer. He expresses a doubt whether a diminution to one third of the present rate would induce him to resume his manufacture, but he states that in case of a total repeal of the duty he should do so at once. He confirms all that had been already stated by former witnesses as to the impediments which the Excise regulations oppose to the employment of glass for purposes connected with science and the arts, and in particular he states that those regulations absolutely prevent the manufacture in this country of the largest description of lenses for optical purposes, and the due preparation of the tubes for barometers and thermometers.

BOTTLE GLASS.

Newcastle-upon-Tyne, with its neighbourhood, is beyond comparison the seat of the most extensive manufactory of bottle glass in the kingdom. At the time of our examination, there were twenty-one different houses in the business, of which seventeen were at that time at work. The deputation who represented the interests of this important trade were Mr. Isaac Cookson, Mr. William Cuthbert, Mr. John Ridley, Mr. Thomas Ridley, Mr. William L. Jobling, Mr. Robert Todd, and Mr. John Coulthard. In calling attention to the statements made by this deputation, we are satisfied that your Lordships will concur with us in opinion that it must be conducive to the true interests of the public, no less than to those of the trade, that the representations proceeding from parties of such known respectability as individuals, and of such long experience as manufacturers, should receive the most prompt and efficient consideration. It will be seen that the deputation concur in stating that some of the Excise regulations interfere very much with the convenience of the manufacturers, without being, in their opinion, productive of any benefit to the revenue. As an instance, Mr. Cookson states, 'As soon as the annealing oven, in which the bottles are deposited, are drawn, and the duty charged, the officer comes and locks up the empty arches. In the course of six or seven hours, we have to give him a notice at all the different hours of the night to come and open these arches to prepare them for another making, which we consider perfectly farcical and ridiculous. We must work all our metal out in sixteen hours from the time of our commencing, and if we have only perfected half the quantity of bottles from the glass we have prepared, the officer, according to the existing law, must lock them up again, and we lose half the labour, half the metal, and half every thing so prepared. They do not always do it; they give us an increased time; but they may do it. This we should wish to be done away altogether, as of no use; it is no security to the revenue, but a great inconvenience to the manufacturer.'—'We are obliged to give a notice when we put pots into the annealing arches, and we have also to give another notice to anneal them. We cannot conceive it of any earthly use, but we must do it; and sometimes if the pots are very hot, and waiting six hours before we can fill them, they receive injury by absorbing damp; and we think it would be better if those notices were done away altogether.'

Appendix No. 25.

Ibid. Mr. Cuthbert adds, 'The pots are of no use till they are put into the melting furnace; the only notice necessary therefore is when the pots are about to be put into the furnace—all previous notices are unnecessary—the notice should only

'be for putting them into the furnace. Probably it arose from this; originally 'the duty was charged on the bottles by the gauge, it was then necessary for the 'officer to gauge, and so on; but the duty being changed, and being now on the 'manufactured goods, all those notices formerly necessary became useless, but still 'the machinery all went on as it was before.'

We would refer especially to the above extracts, and to the examinations from which they are taken, not only as placing in a striking light the constant and injurious interference of the Excise regulations with the most essential operations of this branch of the manufacture, but also as affording another instance, in addition to those referred to in the examination of Mr. Chance, in which the manufacturer has been permitted to continue subject to the injury and inconvenience arising from the regulation, although the purpose for which it was originally devised and imposed has, from a change of circumstances, or from an alteration of the law itself, become either wholly, or in a great degree, unattainable. See page 28, *supra*.

The deputation next proceed to advocate the expediency of an important change in the mode of taking the duty, by charging it by the tale or number of bottles, instead of by their weight as at present; they state that, in their opinion, the former mode, besides being more simple, would also be more secure than the latter; and in support of this suggestion they refer to the opinion of Mr. Matthew Harrison, who has long been known as one of the principal merchants in the bottle trade, who, in a letter addressed to the Chancellor of the Exchequer, in 1831, an extract from which is inserted in the Appendix, observes, 'it is from the 'annealing arch I beg leave to direct your attention, and to suggest the expediency 'of taking by tale or per dozen rather than by weight as at present. Every work-'man is acquainted with the quantity of goods deposited in the annealing arches, 'his wages are paid by the quantity; the goods are again sold by tale, and every 'day's make, or journey as it is termed, produces nearly the same result per quantity 'in the annealing arch, whereas there cannot be any steady result as to weight. 'The manufacturer is perpetually varying the weight for this or that market. If 'the duty was taken at per dozen, calculated at the highest scale of weight of '20 lbs. per dozen, there would not be any inducement to make light bottles, and 'the revenue would be increased many thousands per annum; and a drawback 'allowed per dozen, full or empty, would obviate the loss attending drawback 'frequently beyond the duty actually paid.' In reference to the opinion thus expressed by Mr. Harrison, the deputation state 'that is exactly what we all say;' and they proceed to offer some further arguments in favour of the changes thus suggested, both as a matter of convenience to the trade and of protection to the revenue. Appendix No. 25. Ibid. Ibid.

There can be no doubt that a recommendation, supported by the concurrence of such highly competent authorities as those to whom we have above referred, and which obviously carries with it the promise of greater facility and despatch in the operation of the Excise officer, and consequently of greater convenience to the manufacturer, is entitled to the fullest consideration. It should be observed, however, that the method of taking the duty by tale could be applicable only to the trade so long as it is confined to the manufacture of one or two sizes of bottles, as at present; and that in case the restriction against making bottles of a size less than the usual half-pint should be removed, the duty could not well be charged otherwise than by weight. We should also add, that the preponderance of the opinions which in the course of our inquiries we have had opportunities of receiving on this point, is decidedly adverse to the proposed change, and we therefore do not feel justified in supporting the above recommendation.

Appendix No. 25. The deputation also appear to complain with reason of the hardship, under the present mode of taking the duty, of paying duty for broken bottles the same as for whole ones, which they represent as a further consequence of continuing that application of the system of charging the duty by the gauge of the materials, after that system has been superseded by making the charge on the weight of the manufactured article.

They urge another point upon which we are satisfied that your Lordships will agree with us in thinking that efficacious measures should be immediately adopted for the purpose of removing the doubt and uncertainty which at present appear to prevail as to the law on the subject.

Ibid. The statement of Mr. Cookson on this subject is as follows:—'The materials 'of which common bottles are composed are various. The crown-glass manufac- 'turers have a refuse which is too impure for them to use, which had been used by 'bottle manufacturers; it has improved the colour of the common bottle glass, 'inasmuch as they apply it particularly for chemical purposes and in making large 'vessels for oil of vitriol and carboys. The finer the material the tougher the 'glass; but all this refuse is considered by the Excise as an improper thing to be 'used in common bottle metal, consequently it is prohibited and must be thrown 'away, though a very useful article; but I believe many of us are using it at this 'moment, though contrary to law. I was prosecuted in the Exchequer, and it did 'not cost me less than twenty journeys up to London till I got it settled. I have 'no doubt that every one of us uses it now, though contrary to law.' Mr. Cuthbert adds, 'I do not consider that there is any law to prevent it; but it has created 'a terror on our minds so great, that I had rather give up the use of it than go 'into the Exchequer to contest it.' The only ground suggested for prohibiting the use of the material is, that 'it would make the goods so fine that it would 'bring them into competition with flint glass.' The article in question is called crown-cullet, and is described as being thrown away upon the ballast-hills, and as being 'utterly useless for making crown glass; but in the bottle glass it is a 'cheaper material than any we can use.' Mr. Cuthbert adds, 'I have no doubt, if 'our hills were dug up, there are hundreds of tons of it buried.'

It would be hardly possible to imagine an instance in which the injurious operation of Excise regulations could be placed in a stronger light than that of which the particulars are above detailed, in which, as a consequence of those laws, we see hundreds of tons of an article which is known to be the cheapest and at the same time the best that could be used in one of our most useful and most extensive domestic manufactures, lying uselessly at the very doors of the manufacturers, who are prevented from making any use of it solely by the dread of the construction which might be put upon a doubtful clause of an Excise statute.

Ibid. The manufacturers of bottle glass also urge the same complaint respecting the insufficiency of the drawback allowed on exportation, as was urged by the manufacturers of crown glass; and it should be observed, that this question with regard to bottle glass assumes peculiar importance, as well on account of the great extent of the export trade in that article, as also on account of the value of the other articles of commerce, which are exported as the contents of the bottles. The drawback allowed is the amount of the duty, namely, 7*s.* per cwt.; but it is urged that the duty being charged in the arch upon the whole quantity made, the total of that charge will amount to considerably more than the duty at the same rate upon the quantity actually exported, inasmuch as the former charge includes the large quantity of bottles broken, both at the manufactory and at the time of shipment; this breakage is stated to be so considerable, that if the manufacturer

intended to export the whole number of bottles prepared at one making, or journey as it is called, which is usually seventy-five dozens, he would be unable to ship that number of whole bottles within five dozens, and the consequence is represented to be, that a duty amounting to 6*d.* a dozen is in fact paid upon the quantity exported: one of the deputation adds, 'Indeed I will venture to say, that 'all bottles exported from London, are saddled with a duty of 10 per cent. upon 'the present duty.' This amount of loss to the native exporter, it should be observed, produces a direct advantage to the same extent to the foreign manufacturer in competition with him; and it should be added, that the charge upon the British merchant in this case, as in the case of crown glass, is further increased by the stamp duty on the bond and debenture, and the whole becomes so heavy in proportion to the value of small orders, as to amount to a prohibition, unless in cases where the exporter can indemnify himself by adding to the price. The additions thus made to the price, of course affect the sale of the articles contained in the bottles, as well as of the glass itself, and in that manner an obstacle is thrown in the way of the trade in various other articles of which it must be manifestly desirable to encourage the exportation. One of the deputation instances the case of oil of vitriol, which is usually contained in large bottles or carboys: he states, 'the duty 'on an oil of vitriol bottle will be about 10*d.*, and I had an order for ten of those 'bottles; the drawback would be 8*s.* 6*d.*, the bond and debenture would be '10*s.* 6*d.*, the consequence is I do not ask for it. That again is a tax not so much 'on the bottle as on the oil of vitriol.'

The remainder of the evidence received from this deputation, relates principally to the duty on stone bottles, with respect to which, it should be observed, that a material change has been made since the evidence was taken, an Act of the last Session having totally repealed that unimportant and vexatious head of duty, in pursuance of the recommendation contained in our Report on that subject. That duty, as we have already stated, was put on stone bottles as a protection to the glass-bottle maker; but it appears from the examination here referred to, as well as from that to which we have referred in our former Report, that the protection was practically of little value in consequence of the extent to which the stone-bottle duty was evaded, and the facility with which the wares could be produced without coming in any way under the cognizance of the Excise. The stone-bottle duty is stated to have been applied for, on the part of the glass-bottle makers, as some compensation to them for the prohibition to which they are subjected against making any vessel of bottle-glass materials of a less capacity than six ounces; and the imposition of the duty on stone ware, and the restriction on the glass-bottle maker, may be cited as further instances of the direct interference of the Excise laws with the natural resources and industry of the country, whilst the result of that interference is at the same time to abridge the comforts and convenience of the whole body of consumers, to an extent for which no increase of revenue which could be derived from the measures under consideration would, in our opinion, be a compensation; and the policy of such measures is still more questionable, when, as in the present case, it is a matter of doubt whether any real increase has been obtained either by the duty or the restriction. The object of the restriction as to the size of bottles is avowedly to compel the use, for the innumerable purposes in which small vessels of glass are required, of an expensive and highly-taxed article, in the place of one comparatively cheap and lowly-taxed, which would in all respects answer the purpose equally well; the justification for an act of compulsion, apparently so unreasonable, being, that the flint glass composing the permitted article pays a duty to the state of 56*s.* per cwt., whilst the prohibited articles, being of bottle

Appendix No. 25.

glass, would only be charged with 7*s.* per cwt. The deputation naturally state that they feel this restriction as a hardship, and they add, that its operation is peculiarly objectionable, in consequence of its being felt most severely by the poorest class of purchasers, who are constantly requiring supplies of numerous articles for domestic use in small quantities, especially medicines, which can only be contained with convenience, and in some cases with safety, in vessels of glass; the cheapest quality of glass is accordingly, we believe, applied to such purposes in every country of Europe, except England, where (as one of the deputation observes) a man is obliged by law to put 'his medicine either in a stone bottle 'or a flint-glass bottle.' The deputation further contend, that if the duty should be taken off stone bottles, they would be entitled to claim that the restrictions on their manufacture of small bottles should also be repealed; and they express their conviction that such a repeal would not be attended with any inconvenience or even any loss to the revenue, in consequence of the great increase that would take place in the manufacture of the cheap description of glass, as there seems to be no doubt that articles made from that material would be used for a great variety of purposes, to which other less suitable materials are at present applied.

On the subject of bottle glass, we have only further to refer to the examination
Appendix No. 27. of Mr. Powell, who, it will be seen, considers the regulations under which this head of duty is raised, not to be susceptible of improvement. He adds, 'so far as 'I am able to judge from the Bristol trade, the revenue is protected and the system 'is not very objectionable;' a state of things which he describes as being directly opposed to the state of the flint-glass trade. In a communication subsequently
Appendix No. 3. received from him, he repeats his opinion as to the general regulations affecting the bottle trade, but at the same time brings forward a representation as to a grievance to which he considers the shipper of bottles, in bulk on drawback, is subjected from the regulation which renders the whole shipment liable to seizure, in case his declaration as to the average weight of the bottles should be found incorrect with respect to any one dozen. We beg to refer to his own statement of the nature of this grievance, and would suggest that the attention of the Boards of Customs and Excise should be called to this subject, with a view to relieve the trader from liability to seizure, in cases where the whole weight is found to agree with the weight declared, although the declared weight of any dozen selected may be found incorrect.

PLATE GLASS.

Newcastle is the seat of one of the only two manufactories of plate glass in the United Kingdom, the other being that of a joint-stock company, called the British Plate Glass Company, whose works are at Ravenhead, in Lancashire. The public are highly indebted to the enterprise and skill of Messrs. Cookson and Cuthbert, which enabled them about twenty years ago to enter into successful competition with the monopoly which, up to that period, had been enjoyed by the company: the result of that competition has been a reduction of full 50 per cent. on the former prices of plate glass, and in consequence the acquisition of this beautiful article of manufacture has been proportionably facilitated, and its use extended amongst all classes of consumers.

As we have made use of the term "monopoly," in reference to the exclusive trade in plate glass formerly possessed by the British Company, and as in one of
Appendix No. 33. the examinations above referred to on another branch of the glass trade the same term is stated still to apply to the manufacture of plate-glass, as now carried on

by the company, and the house above referred to at Newcastle, it seems right to observe that the description of a monopoly cannot be considered as properly applied to either of the above establishments in the objectionable sense which usually attaches to the word. Whatever advantages have been, or may be, enjoyed by these establishments, appear to be merely the legitimate results of the employment of superior skill and capital in a fair trade, which has been always left open to general competition by the employment of similar means in the hands of others. From the nature of the manufacture of plate glass, it can be carried on successfully only in extensive establishments, and by the application of large capital; and we should add, that in this instance the natural tendency of the trade to remain in few hands is not artificially increased by the regulations of the Excise relating to the manufacture, as was the case until a recent period with respect to the manufacture of British spirits.

The deputation from the Plate Glass Manufacturers at Newcastle, consisted of Mr. Isaac Cookson and Mr. William Cuthbert; and we refer to their examination, in the first place, as affording another instance of the objectionable nature of all those heads of internal taxation which require to be accompanied by a drawback on exportation. Besides the inconvenience and expense necessarily occasioned by the machinery attending such drawback, and the opportunities which, as is well known, are thereby afforded for evasion, it has been already seen, that the attempts to prescribe by statute the proper rate of allowance for such drawback have seldom proved satisfactory. Appendix No. 26.

From the examination to which we have already referred, it has been seen that, with respect to the other descriptions of glass, the drawback has not been considered as sufficient in amount to answer the object for which it was professedly granted, namely, to encourage the foreign trade in glass. With respect to plate glass, the regulation appears to have been equally ill arranged, although the error was of a directly opposite nature, inasmuch as it was found to have given an undue advantage in favour of the exporter. The regulations to which we refer were nearly coeval with the establishment of the manufacture of plate glass in this country, since, as is well known, it is only within the last twenty years that this business has been carried on in England to any considerable extent. On this subject the deputation state, 'When we began, we pointed out to Mr. Carr and to 'the Government, that the drawback was a very excessive one:'—'the consequence 'was this, when we began to make, being a new trade to us, our work was not 'good, and in consequence we exported a great deal merely for the sake of getting 'our drawback; and before we did export two-thirds of the quantity we had 'made, we had got more drawback than we had paid duty, from excess of bounty, 'the drawback being, at that time, paid on rough glass the same as on the ground 'and polished.' Ibid.

In consequence of this representation of the manufacturers, the allowance for the drawback was altered by the Act of 59 Geo. 3, c. 115, by which that allowance for plate glass was fixed at the rate at which it at present remains.

In reference to this alteration Mr. Hetherington states that the manufacturers do not now complain of the drawback; 'they say it is what it ought to be, and 'we think so too; there is a law allowing them to break down plates, and they 'frequently break them down and take the allowance; we think, therefore, they 'have no great advantage in the exportation. With respect to Mr. Cookson of 'South Shields, there was a drawback allowed which he did not discover that it 'was for the trader's advantage till he had pocketed about 70,000*l.*, and then he 'made the matter known to Government.' Appendix No. 20.

With respect to the latter part of this observation, it may be remarked, that whatever may have been the profit thus made by the manufacturers, it should be recollected, that it appears from the facts of the case, as above stated, to have been entirely owing to their forbearance that they did not realize a much greater profit, and that the revenue did not in consequence suffer a much greater loss; and it may be added, that the admitted circumstances of the case supply a striking instance of the extent to which (as we have before observed in former Reports) the department of Excise must be dependent upon the manufacturers themselves for the effectual working of the regulations devised with the object of securing the duties.

Appendix No. 26. The deputation state that the general regulations affecting the manufacturers of plate glass place them under difficulties greater than are experienced by any other branch of the glass trade.

Plate glass, as has been already stated, is prepared by two different methods, either by being blown and expanded, or cast at once on flat-tables: in both cases, an allowance is made by the Excise to the manufacturer for waste; this allowance, with respect to blown glass, is one-third part of the metal or materials, and of four inches at the bottom of every pot; and with respect to cast glass, one-half of the metal or materials, and of four inches at the bottom of the pot, such allowance of four inches being subject, in certain cases, to be reduced to two inches, under a recent change in the law, by 2 and 3 Wm. 4, c. 102.

The first point of complaint urged by the deputation is, that the allowance of one-third of the material in blown glass is inadequate, and not sufficient to compensate for the actual loss arising 'from skimmings, moyls, and squarings;' they state that this loss is fully equal to one half of the material, and that the allowance ought accordingly to be of one-half, the same as in cast glass.

Seventh Report, Part I. The next point of complaint is one to which we have already adverted in our general observations on the injurious effects to which our manufacturers are subjected by the regulations of Excise. By the existing law the manufacturer is compelled to work out the whole contents of his pot, although it is known that a considerable proportion of such contents will always consist of 'foul and inferior metal,' unfit to be used as glass. He is, however, required to work this material into imperfect plates, which must be produced to the officers of Excise, and broken down in order to entitle the manufacturer to an allowance or drawback of the duty which

Appendix No. 26. he has paid, thus being obliged 'to pay workmen for manufacturing plates solely 'with the view of entitling him to the drawback.' The deputation urge, as we think, with great appearance of reason, that they should be relieved from this unnecessary expense and loss of time, and 'that the manufacturer be permitted, 'when he has worked out the good metal, and he is desirous of ladling out the 'foul and inferior metal, that he shall give notice to the officer thereof, and that 'he shall re-gauge and ascertain the quantity of metal left in the pot, and that the 'officer shall then deduct such quantity from his first charge, and that the duty be 'paid on such net produce.'

The above statements apply to blown plate glass: in regard to cast glass, they state, that 'the duty is paid in the melting-pots; if one breaks, the full duty is 'charged and paid, and at certain intervals the duty is returned:' they add, 'that 'no inconvenience could arise from such pot never being brought into charge. 'Further, the cast glass in the melting-pots is ladled into smaller pots or cisterns 'in another furnace, in which it remains in a fluid state for eighteen or twenty 'hours to purify and settle before it is cast; if, during this process, any of these 'smaller pots break, no return of duty is given, and the manufacturer sustains a

'loss of 5*l.* or 6*l.* on each pot, and the average breakage in a year is not less than 'eighty pots, the manufacturer being thus subject to an indirect charge of 400*l.* in 'each year.'

The answer, on the part of the Excise, to all of these alleged grievances, we apprehend to be, that the allowance of 50 per cent. as to cast plate glass, and of 33 per cent. as to blown plate glass, was expressly given as a compensation to the manufacturer for all losses of the kind here described; and that, in the opinion of the department, the allowance on an average of years is sufficient for the purpose. Upon this question of sufficiency we should not feel competent to decide without an extended and minute inquiry, especially directed to the point; but there can be no doubt that representations coming from so highly respectable a quarter should receive full attention, and we would suggest that the subject should be referred to the Board of Excise for their renewed consideration in communication with the manufacturers, and that the law should be altered, if on such consideration it should be found expedient. It may be added, that although the allowance may have been sufficient at the time it was fixed, it does not follow that it still is so, under the change of circumstances in the trade, and variations in the process of manufacture which have since taken place.

The deputation proceed to state the circumstances under which, at the time of our examination, they were prevented from completing the order for an experimental lens for the Commissioners of Northern Light-houses, the particulars of which we have already detailed in a former Report. The difficulty in this case arose, as we have already mentioned, from the plate-glass manufacturers being restrained to a certain thickness in their plates, and from the thickness required for the proposed lenses, being such as would have brought them under a charge of 98*s.* per hundred weight, being formerly the rate of duty on flint glass, but which rate, though it has been since reduced as to that description of glass, is continued on plate glass, if made beyond a certain thickness, with a view to the protection of the manufacture of flint glass. It is hardly necessary to state our opinion as to the inexpediency of attempting, by such means, to encourage one branch of our native manufactures at the expense of another, more especially when, as in the case before us, the protected manufacture is stated to be decidedly inferior for the purpose specially intended (such purpose being also an object of great public importance) to that which was prohibited.

Seventh Report, Part I.

Since our examinations in Newcastle, we have been attended in London by Mr. Cockburn, the governor of the British Plate Glass Company. In the examination of Mr. Cockburn will be found the copy of a memorial submitted on the part of the Company to the Board of Excise, on the subject of the allowance made to the manufacturers of cast plate glass, under the provisions of the Act of 59 Geo. 3. We have already alluded to this subject in referring to the examination of the deputation at Newcastle; and it will be seen that the representations made in that examination as to the insufficiency of the present allowance to cover all the accidents to which the manufacturer is exposed after the duty has been charged, and more especially those arising from the frequent breaking of the smaller pots or cuvettes, in which cases the duty is not returned, as is done on the breaking of one of the larger pots, from which the metal is ladled into the smaller ones, are strongly confirmed by the evidence of Mr. Cockburn. That gentleman states that in the earlier stages of the manufacture in England the profits were sufficient to cover the losses arising from those various accidents, but that since the very great reduction of prices, which is well known to have taken place within these few years, the interests of the concern which he represents, have suffered materially from the necessity of paying the

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duty upon the materials or manufactured goods, the sale of which has, by any of the above-mentioned accidents, been altogether or in great measure prevented; as an instance of this fall in price, it is mentioned that the large sized plates which formerly sold for 214*l.* can now be bought for 50*l.* In Mr. Cockburn's examination the possibility of charging the duty upon the finished article is fully discussed, and from what is there stated we think it will be apparent, that although such a change would be attended by many advantages, and especially would materially contribute to the improvement of the manufacture, the measure could not be adopted without relinquishing some of the most important of the present checks for the security of the revenue. In the same examination will be found some interesting information on the comparative state of the manufacture of plate glass in France and Great Britain.

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The result of such a comparison is upon the whole satisfactory, inasmuch as it shews that by the application of skill and machinery we are enabled to produce plates of a size superior to any that are produced in foreign manufactories, and that in all the larger sizes of plates the price in England is lower than in other countries—at the same time, however, such a comparison affords a striking instance of the injurious effects of our high Excise duties, since, whilst with respect to the larger and more costly plates in which the amount of the duty forms a comparatively insignificant addition to the price of the article, the superior skill and resources of the British manufacturer receives its appropriate reward by his being enabled to prevail over all competition; with respect to the smaller plates on the other hand, in which the amount of duty necessarily forms a large component part in the price of the goods, the same manufacturer is universally undersold in the French and other foreign markets.

Mr. Cockburn it will be seen is of opinion that the advantage which the British manufacturer is generally considered to possess over all foreigners, from the abundance of coal, is more than compensated to the French manufacturer by the superiority of the process when wood is used, in consequence of the fire from wood being much less liable than that from coal to be affected by the extraneous substances, which frequently injure both the texture and the colour of the glass.

SCOTLAND.

The manufacture of glass, as we have already mentioned, is carried on to a very limited extent in Scotland, and the trade of the works that had been established there appeared at the time of our examination to be in a very depressed state; its depression was attributed almost wholly to the operation of the Excise duties and regulations, as well from their effect in enhancing the price and increasing the cost of production, as from the great extent to which, through the means afforded of evading the duties either altogether or in part, the unfair trader is enabled to undersell his more scrupulous competitor. Our examinations at Edinburgh were confined to Mr. Peter Brown, who was the resident partner of a considerable glass manufactory at Alloa, and to Dr. Macfarlane the director, and Mr. Alexander Turnbull the cashier, of the Leith Glass Company. Mr. Brown, it will be seen, states, that his establishment ceased from working in consequence of the depression of price and want of trade, which was experienced both in the bottle trade and also in the flint-glass trade; with respect to the latter, he states, that a depreciation had taken place which might be estimated at from 30 to 40 per cent.; to this depreciation he attributes the failure of his attempts to establish a profitable trade with the United States, to which market his firm sent very considerable quantities, both of bottles and of flint

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glass; these goods, he adds, could not be sold so as to realise a profit, in consequence of the market being pre-occupied with importations of similar descriptions of goods at very inferior prices; from information obtained on the spot, he describes these prices as being such as would not amount to the cost of the raw material, if the duties had been paid, and he accordingly infers, that in order to effect such sales, evasions of duty must have taken place to a corresponding extent. The goods which were sold at this reduced rate, he describes as having been of that description of articles, of which a much larger amount may be made from the raw material than the proportion allowed by law; this proportion, as we have already mentioned, was, at the time referred to, 50 per cent. But Mr. Brown states, that, with respect to the kind of goods of which he is speaking, such as tumblers and articles of that sort, it is easy to get out 80 per cent. instead of 50. This excess he of course conceives not to be accounted for, and the duty to be to that extent evaded. He adds, 'Some of the houses keep on at work for making these tumblers 'alone, by which they can evade the duty to a very great extent. I do not state 'that they do evade the duty, but I draw my inference from the price at which the 'goods are sold.' With respect to the bottle trade, Mr. Brown states that a great improvement would arise from the removal of the duties: he adds, 'at pre-'sent the price of bottles, in consequence of the heavy duty, is such, that it becomes 'a great object to dealers in wine to use the old bottles and run the risk of tainting 'their wine, in consequence of the price being as it is at present. Were the price 'so low as it would be, if the duty were removed, none but new bottles would be 'used, and the wine would not be injured.' Mr. Brown repeats his opinion, that the decline of the English trade, in competition with that of other countries, must be considered as a consequence of the duties; and he expresses his decided conviction, that it is not possible to put the present Excise laws into full execution.

We are satisfied that your Lordships will feel with us, that much attention is due to the testimony of an individual in Mr. Brown's situation, who represents himself to have been engaged in establishing one of the finest glass works in the kingdom, at an expense of more than 30,000*l.*, which now lies wholly idle, entirely, as he conceives, in consequence of the operation of the Excise laws, and especially of the means which they afford of evading the duties.

The evidence of Dr. Macfarlane and Mr. Turnbull is to the same effect, as to the general depression of the glass trade in Scotland, and as to the cause of that depression being in great measure the operation of the Excise duties. The joint-stock company which these individuals represent, called the Leith Glass Company, appears to have been long established. It is stated that the capital of the company amounted to 135,000*l.*, upon which no dividend has been received for 80 years past. The works were constructed for the manufacture of the several descriptions of glass, but for many years they have been confined to the making of bottles. The principal obstacle which has prevented them from prosecuting the trade to the extent to which their works were adapted, they represent as having arisen from the necessity of advancing the amount of the duties before they could ensure a sale of the goods produced. Dr. Macfarlane observes that there is 'a very limited demand for 'glass, and in making it we must, on account of the cost of fuel and other expenses, 'make a certain quantity in a given time, otherwise we would lose greatly, and if 'we were to make at this rate we would in one year have more glass on hand than 'we could sell very likely in two, and if the duty were reduced in that time, we 'could not obtain back from Government what we might have paid on the stock 'remaining unsold; in this manner we lost several thousand pounds, by having 'glass on hand to the amount of nearly 20,000*l.* when the last reduction of duty

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'took place.' In order to relieve themselves from the difficulties arising from the advance of the duty before their sales take place, application has recently been made to the Treasury, on the part of the company, for permission to bond the glass before payment of the duty. This permission, for the partial application of the bonding system to exciseable productions, it was not thought expedient to grant, and Dr. Macfarlane states, 'in consequence, we stopped our works 'three years ago, at which period we paid off 108 men, to whom we gave 'employment. We have material (fret) on hand that we cannot convert into 'glass, unless we could make some arrangement with the Government regarding
Appendix No. 38. 'the duty.' This deputation also urge three other points of complaint, which, though of minor importance to that already mentioned, are stated to be seriously felt in the present depressed state of the glass trade in Scotland; these are—

1st. The loss arising from the duty paid on the great number of bottles which are broken. The deputation urge it as a great hardship that the manufacturers should be called upon for this portion of the duty, and suggest that an affidavit of the number of bottles broken being made, and the necks or heads of such bottles being produced, the duty should be returned, and the manufacturer be left to suffer only the loss arising from the materials, workmanship, &c.

2dly. The loss to the trade, arising from a deficiency of export officers. It is stated that 'orders for bottles to be exported are seldom given until the vessels 'are nearly ready to sail, bottles being the last thing stored on board; if the 'officer is doing other duty we lose the opportunity of sending them out, there 'being but one such officer at Leith, and he being employed occasionally for two 'or three days at a time elsewhere, we cannot get his attendance at the works, 'where an Excise export officer must be present at the packing.'

3dly. The loss arising from the export duty being charged *ad valorem*, including the amount of the inland duty. They state, 'in all exported bottles there is a 'certain half per-centage *ad valorem* duty exacted by Government; it is not 'altogether a great sum, but considering the depressed state of the trade, which 'does not pay any thing, and that the duty on manufacture is included in the 'above export charge, and is greater than the price of the bottles, the latter being 'often considerably under 13*s*. for the twelve dozen, while the former (the duty) 'amounts to 14*s*., we thus pay more than one per cent., whereas it never could be 'intended by Government to be more than a half per cent. on the actual value of 'the article, without the duty.'

Appendix No. 39. Amongst the examinations relating to this branch of manufacture taken in Scotland, we beg especially to refer to that of Mr. John Watson and Mr. Frederick Pellatt, of the Clyde Flint Glass Works, at Glasgow; which is the more worthy of attention, from the circumstance of Mr. Pellatt having been connected with one of the principal London houses in the glass trade, that of his late father. This evidence affords a strong confirmation of the accounts which we have received from numerous quarters of the extensive prevalence of smuggling, or of the illicit manufacture of flint glass in London. Mr. Pellatt states, 'There is an immense deal of smuggling going on; we are at this time buying 'glass in London, which we are positive must be smuggled. I know several 'persons in London who have immense stocks of glass by them, that I know, as 'well as the Excise officer, is wholly smuggled.' This illicit trade in London appears to have been permitted to attain such an extent as actually to supersede the lawful trade; in some descriptions of the articles manufactured, not only in London and its vicinity, but even in so distant a market as that of Glasgow, Mr. Pellatt states, 'We can purchase particular articles, smelling-bottles, and so on,

'and can sell them at 25 per cent. profit.' He adds, 'I know when I was in 'London, the moulds from which those bottles were made, were stolen from our 'house.'

This examination may also be referred to in illustration of some remarks which we have already submitted, as to the injurious effects of the regulations of Excise, in creating artificial and unnecessary distinctions between the several branches of the same description of manufacture, and in encouraging one branch at the expense of another, by protecting duties, and thereby enhancing to the public the price of articles of general utility.

In discussing the probable results of taking off the duty on flint-glass, these witnesses express their opinion that 'unless it is on very common goods, there 'would not be a very great reduction to the public; on common goods there 'would be, in case of taking off the duty. In common goods, the bottle and the 'crown trade are likely to compete with us.' The latter observation refers to the Excise regulation, upon which we have remarked in a former page, which restrains the manufacturers of bottles from making any vessel of their material of a capacity less than six ounces. This restriction, as before-mentioned, is imposed solely with the view of promoting the use of flint glass, which is prepared from materials much more costly, and is charged with a rate of duty much higher than bottle glass. In case of a general repeal of the duties, this restriction would of course be at an end, and in all the articles for which the material of the crown and bottle-glass makers was equally well adapted as that of the flint-glass makers, the former, as being the lowest in price, would naturally be preferred for these purposes in England, as is the case in other countries where Excise restrictions do not exist. 'In France,' Mr. Pellatt observes, 'all the small articles, 'such as phials and common wine-glasses, are made of crown glass,' and they are much cheaper than they are in this country. Mr. Watson adds, 'Even now we 'think the flint glass is interfered with, by the use of materials in the manufacture 'of bottles, which are not strictly consonant to the law, they make them so good 'in quality.' We have quoted the latter remark, as strongly characteristic of the effect of Excise laws on manufacturers subjected to their regulations. The improvement in the quality of an article, in the production of which there is great competition with other countries, at once leads to the supposition that the improvement must have been made in defiance of our Excise laws. Appendix No. 39.

The last examination which we had an opportunity of taking in Scotland was that of Mr. John Geddes, proprietor of the Verre Ville Glass Works, on the Clyde. His evidence is valuable, as containing the result of near sixty years' experience as a manufacturer of flint glass. It will be seen, that he pronounces the duty on flint glass to be, beyond any other head of Excise duty, productive of injury and inconvenience to the manufacturer. He states the obstruction which he experiences from the necessity of conforming to the regulations to be such, that he does not manufacture one-half of the quantity which he should produce if he were left to follow his own course of working; and, in particular, he mentions that the pots which, under the notices and prescribed hours of working, are only filled once, might, if exempted from those restrictions, be filled and worked off twice in the same period. He also confirms all that has been stated by other witnesses as to the general evasion of the duty on flint glass, and the consequent interference with the fair profit of the legal manufacturer; and he gives it as his opinion, that such evasions cannot be prevented so long as the duty remains at its present height. Appendix No. 40.

IRELAND.

Appendix Nos. 4, 6, 44, 45.

Our examinations into the state of the manufactories of glass in Ireland were confined to the representatives of the only two establishments now under Excise survey in the neighbourhood of Dublin, and to some written communications which are inserted in the Appendix. The whole of this evidence, it will be seen, paints in strong colours the depressed state of this branch of manufacture since the imposition of the Excise duty in 1825. At that period it is stated that there was one bottle-house in a very flourishing state, and four flint-glass houses doing very extensive business in Dublin; but that at present, in that city, bottle glass is made to a very limited extent, and only one flint-house is actually at work; that there were two establishments at Cork, of which only one remains; one at Waterford, where at present there is none; and three at Belfast, of which only one remains. The falling off of the revenue received from glass in Ireland of course corresponds with this decrease in the number of the licensed manufacturers, as it will appear from the preceding account: that in the year 1826, the amount of the flint-glass duty in Ireland was £19,146, whilst in last year it had fallen to £14,919.

The witnesses to whose examinations we have above referred, as might be expected, attribute this depression of the trade wholly to the extension of the Excise duty to Ireland, and there can be no doubt that so far as the amount of the tax added to the difficulties of the manufacturers of glass in Ireland, in their competition with similar manufacturers in other parts of the British dominions, the Excise duty may be considered as a primary cause of the decline in the trade which has taken place since its imposition; but it should at the same time be recollected that there is no peculiar feature belonging to the glass trade which should distinguish it from the various other trades or manufactures which are carried on under equal circumstances, as to taxation, in the several parts of the United Kingdom, and with respect to which the advantages attending long established capital and connexions in business, have always been found to be more than sufficient to compensate for the additional expense incurred in the transport to a distant market. In the instance of glass this must be more peculiarly the case, from the circumstance that the manufacturer in Ireland is obliged to send to England for all the most

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essential materials of his work. Mr. Crean states, 'We have to import all the raw 'materials from England; the only article we can import, on as good terms, is 'ashes from Quebec; they come direct here; but we have to import lead, and 'particularly clay, which is a very expensive article, and the carriage very 'expensive;—clay for making pots, we bring it generally from Stourbridge; 'there is a long land-carriage to Bristol or Liverpool, and the expense of bringing 'it over here is 50 per cent. on the price of the article; also sand we get from 'Lynn generally, and from the Isle of Wight—Lynn sand is the best, and our red 'lead in the same manner we have to import from England.' The coals also used in the works are imported from England—generally from South Wales, with the disadvantage, in many seasons of the year, of a difficult and dangerous navigation. Under these circumstances, and with the constantly increasing facility of communication between England and Ireland, it could not be expected that the manufacture in question could be extended, or even maintained in the latter country in competition with the former, unless it obtained artificial support by the means of protection, or unequal taxation, or some other equally objectionable interference with the freedom of trade in the several parts of the United Kingdom.

The extension of this tax to Ireland appears to have taken place in pursuance of a recommendation to that effect, contained in the Twelfth Report of the Par-

liamentary Commissioners of Revenue Inquiry, a recommendation which seems to have been made, not only on the general principle of maintaining uniformity of taxation in the several parts of the United Kingdom, but also with the special object of checking the extensive system of smuggling, and fraudulent claims of the drawback on exportation, to which the exemption of Ireland from the duty payable in Great Britain was found to give rise.

The manner in which the evils attendant upon Excise regulations are felt by those who are brought under its control, is forcibly, and we think justly, described in a letter addressed to our Secretary, and inserted in the examination of Messrs. Mulvany and Irwin, the proprietors of the principal establishment for the manufacture of glass in Ireland. We more especially call attention to this letter, because it will be observed that the representations which it contains as to the effect of the Excise laws, are not confined to their operation in reference to Ireland alone, but are generally applicable to the traders or manufacturers who are subjected to them in any part of the kingdom. The letter states that the manufacturers above named 'have had full experience of the working of the trade both 'when it was free from the shackles of the Excise laws and since the period (1825) 'of their imposition in this country, and the result of this experience is, that the 'tax is of grievous and heavy injustice to particular individuals, inimical to all 'fair and legitimate dealing, and injurious to all concerned in the trade.' In support of this statement it is observed—'By the existing state of the Excise laws 'our business and premises are placed under the arbitrary control of a class of 'men to whose will and to whose caprice it is most irksome to have to submit, 'and this under a system of regulations most ungraciously inquisitorial. We cannot 'enter into parts of our own premises without their permission; we can do no one 'single act in the conduct of our own business without having previously notified 'our intention to the officers placed over us. We have, in the course of one 'week's operations, to serve some sixty or seventy notices on these, our masters, 'and this too under heavy penalties of from 200*l.* to 500*l.* for every separate 'neglect.' The letter goes on to shew that this severe system, instead of having the effect of securing the revenue, which might be expected from it if it were effectually and equally administered, has, under its actual administration, a directly contrary effect, and, through the opportunities which it affords to those who are not scrupulous in their observance of the laws, to evade the duties, it enables them to secure a profit to themselves by underselling the fair trader in the market, and thus at the same time that the exertions of honest industry are rendered unavailable, the very source of this head of revenue is destroyed. Many instances are adduced in this letter, and in the examination, to shew the extent to which the prices of articles in general demand are reduced, and the profits of the fair trader defeated by the supply of the market with articles which cannot have been subject to the duty. The same complaint is also urged by these manufacturers which we have already referred to as coming from the same class of traders in Scotland, namely, the hardship of being almost constantly in advance of the duties to the Government, long before they can expect to receive the price of their goods from their customers. The letter also submits a strong opinion, that the evils consequent upon this head of taxation are such that no effectual remedy can be looked for short of its total abolition. Amongst the objections to the tax of a more general nature is mentioned the great inequality of its operation as felt by the different classes of society, the duty making an addition scarcely perceptible to the price of the more costly articles, whilst it amounts almost to a prohibition with respect to articles of an inferior kind, and which, but for the duty, would be in the most

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extensive demand, in fact, as the letter states—'the duty is heavier on articles 'of necessity than on those of luxury.'

We beg to refer to the whole of the examination, as containing much valuable information on the several points alluded to in the above extracts and observations, and especially with respect to the extent to which the illicit trade is at the present moment permitted to be carried on, both by the practice of the illicit manufacture in Dublin, and by the importation of articles produced by means equally illegal in London or Birmingham.

Appendix No. 45. The remaining examination, under this head of duty, to which we have to refer, as being taken in Dublin, is that of Mr. Martin Crean, the proprietor of the other glass manufactory in the neighbourhood of that city. The first part of his evidence is confined to a detail of various inconveniences which occur in the conduct of his manufacture, through the practical operation of some of the regulations of Excise. These points appear to relate to a different construction of the law by different officers, and we doubt not the cause of complaint will be removed, on the attention of the department being called to the statements in the examination.

Another point, which appears to be of greater importance, relates to the regulation of the recent statute, which requires that all glass should be carried into the annealing arch. He states that there is a considerable consumption of some descriptions of articles, manufactured from glass, which do not require to be annealed, and that the arch is unnecessarily incumbered with this glass, to an extent which prevents the men engaged in preparing the other descriptions of articles from continuing their work. This also appears to be one of those points in which, after due inquiry as to the facts of the case, some discretion ought to be vested in the superior officers of the department, to allow of exceptions in the strict application of the law. It seems to be hardly justifiable for the sake of uniformity of legislation, or even greater convenience in collecting the duty, to compel the materials to go through an unnecessary process, which must occasion a considerable waste of labour and fuel, and a useless delay in the production of the goods required.

This examination also confirms the statements of the former witnesses as to the severity of the operation of the duty on articles of a low value, as compared with those of a more costly description. This injurious effect is placed in a striking light by an allusion to the same instance as that referred to in a former page, namely, the supply of phials for medicine to the poor. Mr. Crean states, 'We 'had a considerable trade in apothecaries' ware before the duty was laid on. I 'have heard that persons go into the hospitals—there they now get their medicine 'in cups. There was one person, I understand, poisoned in consequence of there 'being some ingredient which should have been shaken up well, and it was given 'to a poor person in a tea-cup; they merely spilled out a small quantity of it, and 'the person died. The want of phials is a great loss to the poor.'

This statement appears to us to be well worthy of attention, whether the facts to which it refers can be duly authenticated or not, since it brings under notice a case (which must be one of very frequent occurrence), in which a glass phial is not merely (as is sufficiently obvious) the best, but (as would not be so generally understood) is in fact the only vessel which, for one of the most important of purposes, can with propriety and safety be made use of. The examination of Mr. Crean also confirms the statements of the former witnesses, with respect to the great and increasing extent of the illicit manufacture of glass in Dublin, which appears to be placed beyond a doubt by the facts to which he alludes, as coming within his own knowledge, and amongst others that the best of the

cullet, or broken glass, which is usually sold by shopkeepers and others to the hawkers in the streets, who make a business of collecting these materials for the use of the glass-houses, cannot now be obtained by the legal manufacturer, in consequence of a better price being given by the illicit houses; and further, that the glass-blowers in his employment sometimes leave him, in order to engage themselves in those illegal works, with the expectation of being better paid.

The only other communications which we have received in answer to our application for information to the glass manufacturers in Ireland are two letters, which are inserted in the Appendix: the one from Messrs. Ronayne, the proprietors of the only glass manufactory now existing in Cork; the other from Messrs. Gatchell, Walpole, and Co., manufacturers of flint glass at Waterford. The letter of Messrs. Ronayne urges in strong language the necessity of a total repeal of the Excise duties, as the only means of preserving any part of the glass manufacture in Ireland; it also states the leading circumstances of a case in which a large quantity of glass, shipped by Messrs. Ronayne for the Cape of Good Hope, was placed under seizure in the port of London, and after a detention of nine months was restored to the proprietors. Without intending to offer any opinion on the merits of this case (as to the details of which we are without information), it may be referred to as a striking instance of the interference with general commerce arising from high duties on articles of native manufacture. The letter of Messrs. Gatchell and Co. related to the interference with their trade, which is occasioned by the phials for apothecaries being permitted to be made of the common black bottle metal. We apprehend, however, that the practice here complained of must have been carried on in defiance of the law; since, as we have already observed, the manufacturers of common bottles are restrained to sizes, above half a pint, which of course could not come into extensive use as phials; and at the same time we have reason to know from specimens produced to us in Dublin, that phials are made to a great extent by the illegal manufacturer, which, though made from inferior materials, would obviously answer all the purposes of the legal flint-glass phial.

Appendix Nos. 4—6

Appendix No. 4.

Appendix No 6.

In several of the examinations to which we have above referred, and especially in those of the Messrs. Cookson, Mr. Pellatt, and Mr. Powell, representations will be found that, in addition to the injurious effects of the Excise duties and regulations on the general interests of the trade, those regulations throw the greatest impediments in the way of the application of the various kinds of glass to some of the most important purposes connected with the arts and sciences. Upon this part of the subject we have recently had the advantage of receiving information from some gentlemen eminently conversant with the subject, to whose examinations or written communications we proceed to refer.

Glass for purposes connected with Science and the Arts.

We beg first to call attention to the examination of Mr. Aikin, the well known and highly qualified secretary to the Society of Arts. This gentleman expresses a decided opinion that the Excise regulations on the preparation of the various kinds of glass must unquestionably present a great impediment, and in many cases a complete bar in the way of those experimental researches which are necessary for the adequate pursuit of objects connected with some of the most important branches of science, and some of the most ornamental of the arts in which the material of glass is an indispensable ingredient. In illustration of this interference in the latter cases, he mentions the beautiful art of painting or enamelling on glass, in which, as is well known, we are far less successful than our ancestors: this inferiority of the modern productions, Mr. Aikin attributes to the impediments

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arising from the Excise restrictions, to the repeated application of heat or other processes, varying according to circumstances, which may be required during the preparation of the glass, in order to bring it to the proper texture for bearing the process of enamelling, and especially to the requisite degree of hardness. The art of making artificial precious stones or gems from glass, he states to be in great measure relinquished by the regular manufacturers, because the preparation of the materials adapted for this purpose cannot be carried on according to the existing regulations of the Excise, and the process is accordingly conducted by means of small pots of a size not recognized by the regulations which are sent to ovens or furnaces constructed for potters or other trades.

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With respect to the more scientific purposes, Mr. Aikin refers to the instance of glass for optical instruments, to which we have already alluded in a former Report, and he gives an interesting and clear detail of the manner in which the most essential requisite of glass intended for these purposes, namely, uniformity of substance throughout, is prevented from being obtained through the Excise regulations, which do not allow of the repeated fusions and subsequent levigations or reductions to powder which is found to be the most successful mode of attaining the desired uniformity of texture. Mr. Aikin confirms the fact to which we had before referred, of the transfer of the manufacture of lenses for telescopes from England to places on the Continent, on account of the impediments above described; and he further illustrates the effect of these impediments in his own case, from his having been compelled to relinquish the use of a furnace which he had constructed in his own laboratory, expressly for the purpose of investigating the causes by which glass intended for optical instruments is injuriously affected, in consequence of a suggestion that his experiments could not be carried on without a breach of the law. He states that he had a conversation with the late Solicitor of Excise on the subject, and was convinced that he could not prosecute his researches without rendering himself amenable to the Excise laws. On the subject of lenses for telescopes, we would also refer to the following letter from Mr. Dollond, in which that eminent manufacturer points out some of the difficulties with which he has had to contend, in consequence of Excise regulations, in his attempts to improve his instruments.

My dear Sir, *St. Paul's Church-yard, March* 17, 1835.

Since my last communication I have been endeavouring to obtain glass for optical purposes, through the assistance of some glass manufacturers. In conjunction with Messrs. Chance and Hartley's, of West Bromwich, we obtained leave from the Lords of the Treasury, which was backed by the Commissioners of Excise, and we proceeded to make the glass. After several trials success appeared to crown our efforts, and I wrote to those gentlemen to state, that all was going on as I wished, except that I wished to have the plates of a greater thickness. The supervisor would not permit them to proceed, and I am again thrown back. How they will get over this difficulty I do not know.

I have since found a friend, who is perfectly willing to assist me in the manufacture of flint glass, and has built a small furnace for the purpose. I have again received permission from the Lords of the Treasury, but as yet the arrangements are not completed with the Excise. I do not wish to escape from paying duties, or any charges—all I wish for is, to be allowed to make my experiments free from interference, or what are called established rules, or systems laid down to prevent roguery. In France and Switzerland such glass as I require is made, and sold at a considerable price; and those large telescopes, which are at present so much talked of, are made with that glass. I am willing to buy it at almost any price; but, as it requires extreme care in the manufacture, it cannot always be procured. It would, therefore, be a great advantage if it could be manufactured at home.

I am, my dear Sir, yours very truly,
G. Dollond.

I was at considerable expense some time ago, having taken up the experiments after Sir Humphry Davy, Sir John Herschel, and others of the Royal Society had ceased to be interested in them; but, as I found that every experiment must have the same permission, and as that could only be obtained through petition that took three or four months to get through, I gave them up in despair; and if the manufacture was not shackled with the

Excise restrictions, which are essential to prevent fraud, we should be enabled to accomplish the object required, and make a superior article to that of foreign manufacture.

In reference to the representations of scientific men, such as are above described, it should be observed that the department of Excise are in the habit of urging in answer that such complaints are in great measure without foundation, because the parties who bring them forward are aware that on making a proper representation to the Excise, of their wish to make an experiment for the purposes of science which is prevented by the regulations, there can be little doubt that they would obtain the necessary permission. We have extracted in a former page the clause of the Act of Parliament (59 Geo. 3, c. 115) which gives power to the Lords of the Treasury to alter existing regulations and prescribe new ones, with respect to the preparation of glass for optical instruments; we have no doubt that this provision would be at all times liberally acted upon, and also that the Board of Excise would be well disposed, as far as they have the power, to give facilities for the same objects; it is unnecessary, however, to enlarge upon the material difference which must in practice exist between the power of obtaining such a permission and the power of conducting an experiment without applying for it. The feeling expressed in Mr. Dollond's letter would, we believe, be the general one in such a case.

A further confirmation of the extensively injurious effects of these regulations upon the glass trade of England will be found in the examination of Mr. Frederick Fincham, from whom we have also derived much valuable information in reference to this branch of our inquiries. This gentleman is engaged in extensive business as a manufacturing chemist; and it appears that he was led to make his knowledge of the principles of chemistry available in effecting improvements in the preparation of glass. We should imagine that in a national view few things could be considered as more deserving of encouragement than such an application of science to the promotion of one of the most useful of native manufactures; it will be seen, however, that Mr. Fincham was prevented by the direct interference of the Excise from prosecuting his improvements, which consisted principally in making green or bottle glass of a quality far superior to any that had hitherto been produced in this country. In this description of glass our manufacture is admitted to be very inferior to that of other countries; but, by his process, Mr. Fincham states that he was enabled to produce an article at least equal to the best of the continental glass prepared from the same cheap materials; the objection to the continuance of his undertaking should be stated as highly characteristic of the operation of Excise regulations. He was informed that his work could not be allowed to continue, because he produced an article so good that it could not be sufficiently distinguished from flint glass, the danger being that this article, which for a great variety of purposes was admitted to be in all respects as good as the comparatively highly taxed, and therefore high-priced, article of flint glass, would be substituted for that description of glass to the detriment of the revenue, however much the substitution might conduce to the convenience of the public. The question relating to this particular kind of manufacture becomes of more importance from its being shewn, by the evidence of Mr. Aikin and of Mr. Fincham, that the description of glass called green glass is much better adapted to some purposes of high importance in the arts than the white or flint glass—the purposes specified are for some chemical operations or experiments in which certain acids are used, which are found sensibly to act upon the oxide of lead, a proportion of which is contained in all vessels prepared from flint glass. This effect of the acid is so injurious to the operation, that for the purposes in question green glass (which is free from the oxide of lead) can only be used; but as the

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vessels made from green glass in England are in great measure confined to quart or pint bottles, and are not allowed to be made of a less capacity than such as will contain six ounces, our chemists are, for the purposes alluded to, obliged to have recourse to vessels of green glass made in other countries; and it is for this reason, as observed by Mr. Aikin, that the Italian oil bottles, usually called Florence flasks, are so generally employed in chemical experiments.

On this part of the subject, and especially as to the impossibility, under the existing regulations, of producing in its most perfect state the beautiful coloured glass called ruby, we would also refer to the following letter which we have received from Mr. John Bower, to whose evidence we have already referred.

Hunslet, near Leeds, Flint-Glass and Bottle Works,
February 2, 1835.

SIR,

Your letter would have been answered sooner had I been at home. In order to give you a clear idea that we cannot make ruby according to law, I will give you the practical operation. We charge the pot for ruby on Friday evening, and can only introduce materials until Sunday morning; it then must be stopped up until Monday morning; it is then opened, and the duty charged. Sometimes the colour is lost, and might be recovered again by throwing into the pot more colouring matter, which would be deemed by the Excise charging without notice, which would subject us to a fine.

I am, Sir, yours respectfully,
JOHN BOWER.

It will also be evident, from the nature of the regulations, that in order to secure a due observance of them, the survey upon all the operations of the manufacture must be in the highest degree strict and unremitting, and accordingly it will be found, that amongst the heads of "growing-duty trades" there is none in which (in proportion to the number of traders) the survey is maintained at so heavy an expense as that on glass works.

Appendix No. 19.

The last examination to which we have to refer on this subject is that of the Chairman of the Board of Excise, whom we had an opportunity of consulting, after he had seen the deputation from the trade, who, as we have stated, had recently met in London. It will be seen that Sir F. Doyle is of opinion, that the statements which have been referred to, as to the great prevalence of the fraudulent manufacture, have been much exaggerated. Upon this point, however, we would observe, that for obvious reasons it is not probable that the information on those subjects brought under the notice of members of the Board of Excise, would be so general or complete as that which is obtained in answer to inquiries made by persons not connected with the department. Sir F. Doyle however admits, that there is an habitual system of fraud carried on in articles of flint glass, by 'Jews, and people of that description,' which, he thinks, would be greatly checked by a reduction of duty. A reduction, to the extent of one-half, he adds, would (he has very little doubt) almost entirely crush the unlicensed manufacturer. He is, however, of opinion, that a reduction to one-half, or even to one-third, of the present amount of duty, would not render it safe to dispense with any material portion of the existing regulations; and especially, he thinks, it would be necessary still to retain the present check by the gauge of the fluxed material. Upon being asked whether, as all the goods of flint glass must pass through the annealing arch, it would not be possible to take the duty on the finished articles as they come out of the annealing arch, he answers, 'I should 'think not: there must be always a person watching at the time they are taken 'out. I do not think that could be done with safety, because the Excise would 'have no check then upon their own officer, unless there was the previous check 'of the gauge.' We have made this extract, as affording a strong instance of

the nature of Excise interference with growing-duty trades, upon which we have remarked in this and former Reports. We have here an example of a constant and close inspection maintained on the process of manufacture, from its very commencement, with all the attendant provisions of entries, notices, and penalties, avowedly kept up, in great measure, as a means of securing the fidelity of the officers of the department, and of giving those of superior rank an opportunity of checking those who are placed under their control.

Sir F. Doyle is also of opinion, that the present drawback on flint glass, of 7*d.* per pound, is, upon an average, a fair allowance.

We beg to refer to the whole of Sir F. Doyle's examination, which will be found to contain information on most of the points which have been touched upon in our preceding observations.

The manufacture of glass, in comparison with some of the other 'growing-duty trades' under the control of the Excise, is in so few hands, that we might, without much difficulty, have extended our inquiries to all the considerable seats of this manufacture throughout the United Kingdom. Such an examination would, however, have necessarily been attended with a delay which we have thought it desirable to avoid, more especially as we had no reason to think that such a multiplication of the sources of our information would have materially varied the effect of that which we have already received.

In regard, however, to the more practical results of our inquiries, it will be evident from what has been submitted, that the present state of the manufacture of glass, in respect to the duties and regulations of Excise, is such as to require immediate attention, as well in regard to the interests of the revenue as to those of the manufacturer. The degree in which such attention is required, evidently varies much in respect to the various branches of the manufacture; but, with respect to them all, our inquiries have convinced us, that, notwithstanding the voluminous mass of legislation which has already taken place, there are still several important points to which renewed consideration is required, with a view to amendment. We proceed to particularize such of these points as appear to require most attention, under the several distinct heads of the manufacture, in the order in which we have referred to the evidence upon each.

IV.—*General Observations and Recommendations.*

After the observations which we have submitted on the various points which have formed the subject of remark in the course of our preceding references to examinations and other evidence, the result of our general consideration of that evidence, and of all the other information which we have obtained in the course of our inquiries on this subject, may have been anticipated; and it is hardly necessary to report, in any detail, our decided opinion as to the objectionable nature and extensively injurious effects of the head of duty under consideration. We are satisfied that if we had the opportunity of pursuing our inquiries on this complicated subject into all the details which belong to it, the impolicy and evil consequences of the tax, as regards the interests of the native manufacturer and consumer, and also of our foreign commerce, would appear in so strong a light, when compared with the amount of net revenue produced from it, as to call for its general condemnation.

In confirmation of this view of the subject, we beg to refer to the extract in the Appendix, from a modern work of high authority, Mr. M'Culloch's Commercial

Appendix No 1

Dictionary, article 'Glass;' under which head the author brings together some interesting details relating to the history of the manufacture, and also relating to the character and effect of the duties, supported by statements and accounts derived from the most authentic sources, and brought down to a very recent period.

Flint Glass.

There can be no doubt that this branch of the trade is the one which requires the most immediate attention to the circumstances under which it is at present carried on. From the evidence to which we have referred, and which is confirmed by all the additional inquiries which we have had opportunities of making (with the single exception of the examination above referred to, of the Chairman of the Board of Excise), we are satisfied that it will be found to be no exaggeration of the fact when we state, that unless some material change shall take place, the revenue from the manufacture of flint glass must in a great degree be sacrificed, and the persons who carry on that manufacture, under the regulations, and subject to the duties prescribed by law, must either be driven out of the trade, or left to carry it on at a ruinous loss. We should at the same time express our opinion, that the causes which have produced or contributed to a state of things so injurious to the public interests, are so far from being likely to cease, or to be diminished in their operation, that, on the contrary, we have strong reason to think that the operation of these causes will be progressive. It is admitted on all hands, that nothing can be done to render the regulations more efficacious than they are as now administered, for securing the due collection of the revenue; and it should be remembered, that whilst the rate of duty remains the same, the temptation to evade it must continue at least as great as at present, and must obviously become greater, in case the facilities for effecting such evasion shall be increased. We think it is clear that such facilities must increase, not only in consequence of the general and unchecked prevalence of the illicit manufacture, in which the natural tendency of continued habit and experience must be to extend both the disposition and the opportunities to carry it on, but also on account of the recent discoveries in the process of manufacture, which have rendered the means of producing a saleable article much easier of adoption than they formerly were; we allude especially to the application of the soude factice, or alkali obtained from common salt (as explained in the evidence of Mr. Fincham), which it will be seen has placed the materials necessary to the whole process of the manufacture at the command of every one who may be disposed to undertake it; in fact, we believe it will be found that, with respect to the prospect of maintaining a high duty, the case of flint glass is nearly parallel with that of British spirits, and that it will prove as impossible in the one case, as it has been shewn to be in the other, to confine to a course, prescribed by the laws, a trade which holds out much greater profits, by being carried on in defiance of them, when all that is necessary for such trade consists in a few materials of the most ordinary kind, and accessible to all, with the undisturbed use of a common fire for a few hours.

Appendix No. 29.

Under circumstances such as we have above described, and under the thorough conviction, that the continuance of the duties on flint glass is attended with consequences productive of public injury, far beyond what can be compensated by the small amount which is secured by those duties to the revenue, it is difficult to submit to the consideration of your Lordships any course, with respect to those duties, short of that which has been suggested by the concurrent testimony of nearly all the witnesses to whom we have referred upon the subject, namely,

their total repeal; such repeal being, in their opinion, the only measure which can be expected to restore the trade in flint glass to a state in which the manufacturers are entitled to require that it should be placed. With this impression we feel bound to urge (as the result of our inquiries into the subject) our recommendation, that the head of duty under consideration should be amongst the first to be selected for total abolition, so soon as the financial arrangements of the Government shall admit of the adoption of so desirable a measure. In submitting this recommendation we are however aware, that the extinction of a head of duty is usually considered as presenting much greater difficulties than a partial repeal or reduction, more especially when, as in the case before us, the head of duty proposed for abolition relates to one of several branches of a manufacture, as to the rest of which it is not proposed that the abolition of duty should be general. It is therefore incumbent upon us to state (as the result of the inquiries which we have particularly directed to this point, both amongst persons concerned in the trade, and also amongst the officers of Excise) our full conviction that a repeal of the whole of the duties on flint glass might be conceded, without any well-founded apprehension that such a measure would injuriously affect the interests either of the trade or of the revenue with respect to those branches of the manufacture, namely, crown, plate, and bottle glass, the duties upon which it might be thought desirable to retain. If, however, it shall be decided on other grounds, that the repeal of the whole duty on flint glass cannot at present be conceded, we strongly recommend that a material reduction in the existing amount should immediately take place. This reduction, in order to be of real value, and to afford a prospect of attaining the objects for which it is made, should, in our opinion, extend at once to the larger portion of the present rate of duty; and we would accordingly propose, that the duty should be diminished by two-thirds of its present amount, so that the rate per pound, instead of 6*d.* should be 2*d.* It is the opinion of the most competent authorities, both amongst the manufacturers and the officers of Excise, whom we have consulted upon this point, that such a reduction would go far towards relieving the trade in flint glass from the state of insecurity and depression in which it is at present placed, and more especially would enable the fair trader to carry on his trade successfully, and free from that ruinous competition to which he is at present exposed, in consequence of the evasion of duty by the fraudulent manufacturers, as well licensed as unlicensed. The comparatively low rate of duty which it is proposed to retain would not, it is believed, form such an addition to the price of any large proportion of the articles manufactured as would afford opportunities, to any considerable extent, of underselling the fair trader through an evasion of the duties; since a manufacture, conducted under any circumstances of concealment, and with a view to evasion of duty, must, as is well known, be conducted at a great increase of expense, in various ways, beyond the legitimate cost of production.

Should this reduction of duty be assented to, the statute by which it is enacted will, of course, make provision for the arrangement of a proportionate drawback on exportation, and for any other matters of detail which are dependent upon the rate of duty.

Under the hope that the reduction of duty may be conceded, we do not think it necessary to enter into any further discussion on the present allowance of 7*d.* per pound for drawback; but, during the continuance of the duty, we think that the sufficiency of that allowance should be made a subject of inquiry, and that, at all events, it should be considered whether the expense of the bond and debenture stamp might not, on small shipments, be removed. We beg also to call attention to the existing inequality between the drawback on shipments to the Channel

Islands, as compared with that to all other parts, which is adverted to in the evidence of Mr. Pellatt; at the same time provision should be made for charging the export duty on the real value of the article exported, and not on that value increased by the whole amount of duty as at present. We would also recommend that a relaxation of the law requiring that all flint glass should pass through the annealing arch should immediately take place, which we apprehend may be effected by directions issued by your Lordships to the Board of Excise.

Appendix No. 31.

Plate Glass.

With respect to plate glass, although the grounds for pressing for a large reduction of duty may not be so strong as in the instance of flint glass, we are still convinced that the present rates of duty are so high as materially to injure the progress of this branch of manufacture; with regard to the small plates, we have already shewn that the amount of duty entirely prevents the successful competition of the manufacturers of England with those of foreign countries; and we may add, that the same duties have an effect scarcely less injurious in our home markets, by preventing the general use of a superior description of article, which, but for the addition thus made to its price, would be applied to numerous purposes in which the inferior descriptions of the same manufacture are at present employed. The experience of the material increase of consumption which followed the former reduction of duty from 4*l.* 18*s.* to 3*l.* per cwt. will sufficiently justify the anticipation of a great extension to the manufacture if the duty were to be still further reduced to an amount more proportionate than it is at present to the value of the article. We accordingly consider it to be extremely desirable that a reduction of the duty on plate glass, to the amount of one-half of its present amount, should be conceded as soon as possible.

There are also some other points relating to plate glass, in respect to which it appears that the provisions of the present law should undergo a revision. These points have been already noticed in our comments upon the examinations of the manufacturers of plate glass; but we here recapitulate the subjects which appear most deserving of attention.

1st. We think there should be a relaxation of the regulation, which requires that the manufacturer should work up his imperfect metal, in order that the plates so made should be afterwards broken down, before he can obtain a return of duty; and that the allowance of duty should be made, as proposed by Mr. Cookson, on a gauge taken by the officer of the imperfect metal remaining in the pot.

2d. The prohibition against making plate glass beyond a certain thickness to be done away, and the manufacturer to be at liberty to make his plates of any thickness *greater* than that which is at present required.

3d. The allowance for waste on plate glass blown, to be made the same as on that which is cast, namely, one-half instead of one-third, unless some strong reasons, in addition to those which we have heard, should be urged against such change.

4th. That an allowance should be made to the manufacturer for the loss sustained by the breaking of the smaller pots or cisterns containing the metal of the cast glass, which has been transferred from the large melting-pots, the facts of such accident being, of course, ascertained to the satisfaction of the officer.

Crown & German Sheet Glass.

With respect to this description of glass we beg especially to direct attention to the return to which we have already referred, from which it will appear, that when the last augmentation of duty took place, the amount of consumption, which on an average of the three years preceding the augmentation had been 114,725 cwts.,

was at once reduced to an average consumption for the three years subsequent to the augmentation of 95,451 cwts. This effect of the increase of duty seems at once to point out the good policy of reducing it to its former amount, and there can be no doubt that such a reduction would extend the consumption of the article in a degree which would go far to prevent any ultimate loss of duty. The great consumption of this glass is, of course, in house windows; and it may be observed, that it has been stated, from authentic sources, that there are in the United Kingdom 4,000,000 of houses, of which 380,000 pay the window-tax; so that the remaining 3,200,000, which would not participate in the benefit of the repeal, or reduction of the window-tax, would gain a direct advantage by the reduction in the price of glass. We have also reason to believe, that in the northern parts of the kingdom especially, such a reduction of price would operate very extensively and beneficially, by enabling small proprietors to construct greenhouses for the production of esculent vegetables, which the severity of the climate will not allow of being produced in their gardens. There is also no doubt, that if the duty and restrictions were relaxed, this description of glass would be employed for a great variety of other useful purposes, for which other materials are at present used.

See Revenue Tables, page 49.

In support of this recommendation of a reduction of duty, it may also be urged that whilst all the other descriptions of glass have partaken in the benefit of the reductions of duty which have been made since the close of the late war, this branch of the manufacture, which may be considered as the most important of them all, has continued subject to the full amount of the war duty.

The other points to which we would call attention under this head are—

1st. That the Customs duty of 10*s.* on exportation, if continued, should be charged after deducting the drawback, and not on the price including the Excise duty, as at present.

2d. That in calculating the drawback, the allowance should be made on the actual weight of the glass, including the fractions of pounds.

3d. That the regulations and entries on exportation should be revised and simplified according to the suggestion of the deputation examined at Newcastle.

4th. With respect to German sheet glass, that the allowance for drawback should be revised and fixed at a proper rate, in reference to that allowed on crown glass.

5th. That the time during which crown glass is required to be kept in the weighing-room, after being manufactured, should be reduced from six hours to four.

6th. That the notices required by law to be given by the manufacturer should be reconsidered, with a view to diminish the number at present prescribed.

Broad Glass.

No suggestions appear to us to be required under this head of duty, except that the regulations which apply to it should partake of the revision which we have recommended with respect to those belonging to the other descriptions of glass.

Bottle Glass.

We cannot too often draw attention to the fact, that one-half of the duty charged on this head is returned in the shape of drawback. This circumstance alone appears to us to afford sufficient grounds for recommending the total repeal of the tax. We feel at the same time bound to state, that the result of our inquiries does not lead to the impression, that there are any other peculiarly strong grounds for the repeal of this branch of duty; and we accordingly recommend that

during the continuance of the duty, the following alterations should be adopted in the regulations under which it is collected.

1st. That the regulation requiring the annealing arches, when empty, to be locked up by the officer, and the consequent notices required to be given to him to open them, should be done away with, and no other notice made necessary, than one for putting the pots into the furnace.

2d. That the doubt, as to the legality of making bottles from crown cullet, should be removed by a declaratory act, leaving the manufacturer at liberty to make his goods from all descriptions of materials.

3d. That the restriction which prohibits the making vessels of bottle glass of a capacity less than six ounces should be abolished, and that it should be lawful to make vessels of any size from bottle-glass metal.

4th. That the regulations as to drawback should be reconsidered, with a view to grant a fair allowance for bottles proved to be broken, either in the manufacture or the package, preparatory to shipment, and also with a view to the representation made by Mr. Powell, as referred to in a former page.

See p. 40, *supra.*

In the course of the preceding observations and comments upon the evidence which has been brought before us relating to the manufacture which is the subject of our present Report, we have found such frequent occasion to call attention to the injurious effects arising, as well from the Excise duty itself, as from the regulations under which it is charged and collected, that it may perhaps be objected that we have dwelt upon arguments which may be urged against the very existence of the tax, instead of confining ourselves to the suggestion of modifications or improvements in the manner of its collection; a sufficient answer to objections of this kind will, we apprehend, be found in a brief recapitulation of some of the leading effects which have been proved to attend the continuance of the tax, and which necessarily lead to the conclusion that it would be in vain to seek for a remedy for these evils in modification or improvement, or in any thing short of repeal.

It has been shewn, in the first place, that it operates as a direct tax on industry; and that by the additions artificially made to the price by the amount of the duty, and by the increased cost of production in consequence of the regulations, the consumption of the article is checked, the employment of labour and capital is proportionately restrained, and the progress in the accumulation of national wealth is thus unnecessarily retarded. The proof of all these results having been actually produced will be found in the examinations taken at Edinburgh, Glasgow, Dublin, and London. At the same time it may be remarked, that some portion of the industry and capital which is thus obstructed in its legitimate channel, is driven to seek employment in carrying on the same pursuits in defiance of the law, thereby giving occasion to the numerous and extensive injuries which invariably result from such practices to the public, to the fair trader, and to the manufacture itself.

In the next place we may refer to the highly injurious consequences which have been shewn to result from the Excise regulations relating to the duty, from their preventing the free progress of invention and improvement, first in the manufacture of glass itself, and secondly in the numerous other arts and sciences to which glass is subsidiary, either as the principal material employed, or as an instrument or recipient. These effects have been abundantly proved to exist by nearly all of the examinations, and more especially by those taken at Newcastle and in London.

A third ground of objection to this head of duty, consists in the disadvantages which must be admitted to attend any tax in which so large a proportion of the amount charged is repaid or drawn back. Amongst the evils inherent in such a system of taxation, it has been shewn are to be classed the increased opportunities and facilities thereby given to the practice of frauds both upon the revenue and the fair trader. The double expense which is thereby incurred, first in collecting as revenue the amount which is to be repaid, and secondly by the cost and machinery of repaying it, will be found to occasion a deduction of fully one-third from the gross sum collected under this head of duty, before it is finally paid into the Exchequer,—a deduction far greater in proportion than that to which any other head of duty is subject.

We would also advert to the numerous evils upon which we have already sufficiently enlarged, as arising from the extensive evasion of duty, which by the concurrent testimony of all the witnesses whom we have examined is proved to take place, both in the manufacture and sale of glass, and which evasion, it has been shewn by the evidence of those most capable of forming an opinion, it is impossible to prevent by any addition to the laws or regulations of the Excise, or by any alteration in the mode of enforcing those which now exist. These evasions of duty have been shewn to render it impossible that some branches of the trade should continue to be carried on by the fair trader.

In conclusion, we beg leave again to call attention to the great and increasing extent to which the Excise duties on glass, and the regulations imposed on the manufacture in consequence of those duties, operate as a direct impediment to our successful competition in this branch of trade with foreign countries. The disadvantages under which the manufacture is carried on in this country, subject to the high internal duty and interference of the Excise, as compared with the same manufacture in other countries, where it is exempt from both, have been already sufficiently pointed out; and, in addition, we will only draw attention to the fact, that these disadvantages are not susceptible of any adequate remedy or compensation. The evils arising from the regulations are inherent in the Excise system of superintendence, and obviously cannot be removed so long as that system continues in force; whilst the more direct disadvantages which belong to the payment of the tax can be remedied only by additional regulations for a drawback and allowance on exportation. The evidence to which we have already referred, will sufficiently shew that the attempts to place those regulations on a safe and satisfactory footing have hitherto proved ineffectual; and that whilst these attempts have failed in effecting the purpose for which they were made, they have at the same time given opportunities which have been extensively taken advantage of by those who are fraudulently disposed, for the practice of evasions highly injurious both to the revenue and to the fair trader. Under these circumstances, our foreign trade in glass has (as might have been expected) progressively fallen off; and we have heard apprehensions expressed, that the supply of some of our own colonies may be materially interfered with by importations of German and other continental glass, which are stated to have taken place already to some extent. The evidence contained in several of the examinations above referred to, establishes the general decrease in our exportations (except under peculiar circumstances, such as where the amount of drawback operates as a premium); and it is well known that the cessation of demand resulting from this cause has, in a great degree, produced the abandonment of some of the branches of the manufacture of glass, amongst which may be particularized the preparation of glass beads and ornaments, which was at one time carried on to a great exent in this country. The above observa-

tions on the subject of our foreign trade in glass will be found to be borne out by several of the examinations to which we have referred; and although we are sensible that, for a full consideration of this branch of our subject, a much more extended investigation would be required than we have had the opportunity of making, we have felt that, with the information which we have already collected, we are fully justified in placing amongst the leading effects of the present Excise duties and regulations, their highly injurious operation on this branch of our foreign trade.

At the commencement of our Report we have quoted the grounds upon which the Parliament of King William III. found it necessary to repeal, first partially, and then totally, the duties on glass, after an experience of a portion only of those evils which we have above enumerated as arising from their continuance; being fully convinced (as we have already intimated) that the same grounds ought to prevail to the same extent at the present day, it is hardly necessary that we should repeat that the recommendations, which in a former page we have submitted for a reduction of these duties, have been so submitted solely on the grounds that circumstances may at present exist to prevent the concession of a total repeal; and we therefore conclude by urging the expediency of that repeal at the earliest possible period, and by expressing our conviction that no tax can combine more objections, or be more at variance with all sound principles of taxation, than this duty on glass.

HENRY PARNELL.
HENRY BERENS.
HENRY L. WICKHAM.

Office of Excise Inquiry,
5, Whitehall Place,
16*th May*, 1835.

NOTE.—Since the presentation of the Report we have received a representation from Mr. A. Geddes, of Glasgow, and a copy of a petition from Messrs. Isaac Cookson & Co., of Newcastle, to the Board of Excise, both of which are annexed at the conclusion of the Appendix.

LIST OF APPENDIX

TO

The Thirteenth Report of the Commissioners of Excise Inquiry.

GLASS.

REPORTS, PAPERS, &c.

No. 1. Extract from Mr. McCulloch's Commercial Dictionary on the Manufacture of, and the Excise Duties and Regulations relating to, Glass.

No. 2. Letter from Mr. Matthew Harrison, enclosing Extract of a Letter addressed to the Chancellor of the Exchequer on the 17th February, 1831, respecting the Glass Bottle Manufacture; dated 1st November, 1833.

No. 3. Letter from Mr. William Powell, Glass Manufacturer, Bristol, submitting certain Suggestions relative to the Glass Trade; dated 10th February, 1834.

No. 4. Letter from Messrs. Ronayne, Brothers, Terrace Glass Works, Cork, urging the Repeal of the Glass Act, and the consequent Abolition of the Duty; dated 3d December, 1833.

No. 5. Letter from Mr. J. Bower, junior, Flint Glass Works, Hunslet, Leeds, replying to certain Questions relative to the Manufacture of Glass; dated 8th November, 1834.

No. 6. Letter from Messrs. Gatchell, Walpole, and Co., Flint Glass Manufacturers, Waterford, representing the injurious effect on their Trade arising from the Manufacture of Black Bottle Metal; dated 3d December, 1833.

ACCOUNTS.

No. 7. A Return specifying the Names of the several Glass-makers in England, Scotland, and Ireland, respectively, the Towns or Places in which each Manufactory is situated, the District or Collection in which it is included, the Amount of Duty paid by each Maker in the Year ended 5th January, 1833, and the Total Number and Expense of the Officers employed in the Collection of such Duty; dated 11th December, 1833.

No. 8. A Return of the Amount of Duty charged on Glass, distinguishing the Amount charged on Flint, Plate, Broad, Crown, Bottle, and German Sheet Glass, in the last five Years, together with the Amount of Drawback on each Description of Glass; dated 1st April, 1835.

No. 9. A Return of the Total Quantities of each Denomination of Glass charged with Duty in each of the last five Years; dated 1st April, 1835.

No. 10. An Account of the Quantities of Crown Glass charged with Duty in the three Years 1810, 1811, 1812, and in the three Years 1814, 1815, 1816, being the three Years preceding and the three Years subsequent to the raising of the Duty from £1 16*s.* 9*d.* to £3 13*s.* 6*d.*; dated 1st April, 1835.

No. 11. An Account of the Total Amount of the Duty charged in each Year on Glass Bottles since 1820, the Total Weight upon which charged, the Total Net Receipt in each Year, and the Total Amount of Drawback in each Year; dated 4th November, 1833.

No. 12. An Account of the Total Amount of Duty charged on Glass Bottles, the Total Weight upon which charged, the Total Net Receipt, and the Total Amount of Drawback, for the Years 1833 and 1834, respectively; dated 15th April, 1835.

No. 13. An Account of the Quantity and declared Value of Earthenware and Glass exported from the United Kingdom in the Years 1820, 1825, 1830, and 1832, respectively; dated 10th October, 1833.

No. 14. An Account of the Quantity and declared Value of Earthenware and Glass exported from the United Kingdom in the Years 1833 and 1834, respectively; dated 15th April, 1835.

No. 15. A Return of the Amount of Glass charged and paid Duty in the Year ended 5th January, 1833, in the Newcastle Collection; dated 5th November, 1833.

No. 16. A Return of the Amount of Drawback or Allowances on Glass in each of the last five Years, ended 5th January, 1835; dated 1st April, 1835.

No. 17. A Return of all Prosecutions against Glass-makers, specifying the Amount of Penalties awarded in each case, the Amount recovered, and the Amount remitted in each of the last three Years; dated 21st March, 1835.

No. 18. A Return of all Prosecutions whatever, on account of Infractions of the Excise Laws relating to Glass, in each of the last three Years, specifying the Amount of Penalties awarded, the Amount recovered, and the Amount remitted in each case; dated 18th May, 1835.

EXAMINATIONS.

ENGLAND.

No. 19. Sir Francis Doyle, Chairman of the Board of Excise . . Dated 20th March 1835
No. 20. Mr. William Hetherington, Surveying-General-Examiner . ,, 29th Oct. 1833
No. 21. Mr. Edward Graham, Supervisor at Newcastle, and Port Surveyor ,, 4th Nov.
No. 22. Mr. James Thompson, Supervisor at Gateshead . . . ,, ,, ,,
No. 23. Mr. Isaac Cookson, and others, a Deputation of Crown Glass Manufacturers, Newcastle . . . . . ,, ,, ,,
No. 24. Mr. William Booth, and others, a Deputation of Flint Glass Manufacturers, Newcastle . . . . . ,, ,, ,,
No. 25. Mr. Isaac Cookson, and others, a Deputation of Bottle Glass Manufacturers, Newcastle . . . . . ,, ,, ,,
No. 26. Mr. Isaac Cookson, Mr. William Cuthbert, and others, a Deputation of Plate Glass Manufacturers, Newcastle . . . . ,, ,, ,,
No. 27. Mr. William Powell, Glass Manufacturer, Bristol . . . ,, 18th Jan. 1834
No. 28. Thomas Hawkes, Esq., M. P., of Dudley. Thomas Badger, Esq., of Dudley. Richard Shortridge, Esq., of Newcastle. } A Deputation of Flint Glass Manufacturers. ,, 14th Mar. 1835
No. 29. Frederick Fincham, Esq., formerly a Glass Manufacturer . ,, ,, ,,
No. 30. Arthur Aikin, Esq., Secretary to the Society of Arts . . ,, ,, ,,
No. 31. Mr. Apsley Pellatt, Glass Manufacturer . . . . ,, ,, ,,
No. 32. Thomas Cockburn, Esq., Governor of the British Plate Glass Company ,, 15th April
No. 33. Mr. R. L. Chance, Crown Glass Manufacturer, Birmingham ,, 2d May

SCOTLAND.

No. 34. James Cornwall, Esq., Collector of Excise, Edinburgh . . ,, 7th Nov. 1833
No. 35. A. M. Carr, Esq., Solicitor of Excise for Scotland . . ,, ,, ,,
No. 36. Mr. Richard Jenner, Collector of Excise, Glasgow . . ,, 21st ,,
No. 37. Mr. Peter Brown, Glass Manufacturer . . . . ,, 9th ,,
No. 38. Dr. M'Farlane and Mr. Alexander Turnbull, Representatives of the Leith Glass Company . . . . . ,, 11th ,,
No. 39. Mr. John Watson and Mr. Frederick Pellatt, of the Clyde Flint Glass Works . . . . . ,, 21st ,,
No. 40. Mr. John Geddes, of the Verreville Glass Works, near Glasgow . ,, 23rd ,,

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No. 41. George Pape, Esq., Collector of Excise, Dublin . . . ,, 2nd Dec. 1833
No. 42. M. A. Saurin, Esq., Solicitor of Excise for Ireland . . ,, ,, ,,
No. 43. Mr. William Kilpatrick, Collector of Excise, Dundalk . . ,, 6th ,,

No. 44. Mr. Charles Mulvany and Mr. Edward S. Irwin, Glass Manufacturers, near Dublin . . . . . ,, 3rd ,,
No. 45. Mr. Martin Crean, Glass Manufacturer, Dublin . . . ,, 4th ,,

No. 46. Letter from Mr. A. Geddes, of Glasgow, submitting the Advantages which would result from the Abolition of the Glass Duties . ,, 19th May 1835
No. 47. Letter from Messrs. Isaac Cookson and Co., of Newcastle, enclosing Copy of a Petition to the Board of Excise , . , ,, 30th May 1835

APPENDIX TO THE THIRTEENTH REPORT.

REPORTS, PAPERS, &c.

Appendix No. 1.

Extract from Mr. M'Culloch's Commercial Dictionary.

No. I.

Mr. M'Culloch. Historical Notices with respect to Glass.

Historical Notices with respect to Glass.—The Manufacture of Glass is one of the very highest beauty and utility. It is most probable that we are indebted for this wonderful art, as we are for the gift of letters, to the Phœnicians. According to Pliny, (Hist. Nat. lib. xxxvi. c. 26,) glass had been made, for many ages, of sand found near the mouth of the small river Belus, in Phœnicia. "The report," says he, "is, that the crew of a merchant ship laden with nitre (fossil alkali), having used some pieces of it to support the kettles placed on the fires they had made on the sand, were surprised to see pieces formed of a translucent substance, or glass. This was a sufficient hint for the manufacture. Ingenuity (*astuta et ingeniosa solertia*) was immediately at work, to improve the process thus happily suggested. Hence the magnetical stone came to be added, from an idea that it contained not only iron, but glass. They also used clear pebbles, shells, and fossil sand. Indian glass is said to be formed of native crystal, and is on that account superior to every other.* Phœnician glass is prepared with light dry wood, to which copper and nitre are added, the last being principally brought from Ophir. It is occasionally tinged with different colours. Sometimes it is brought to the desired shape by being blown, sometimes by being ground on a lathe, and sometimes it is embossed like silver." Sidon, he adds, is famous for this manufacture. It was there that mirrors were first invented. In Pliny's time, glass was made in Italy of fine sand on the shore between Cumæ and the Lucrine bay.

Glass was manufactured at Rome into various articles of convenience and ornament. Pliny mentions that Nero gave 6,000 sesterces (£50,000 according to the ordinary method of reckoning) for two glass cups, each having two handles. These, however, must have been of an immense size, and of exquisite workmanship; for glass was then in common use for drinking vessels, and was used even in the form of bottles in which to keep wine. (Mart. Epig. lib. ii. 22, 40, and lib. iv. 86.)

There is no authentic evidence of glass being used in windows previously to the third or fourth century; and then, and for long after, it was used only in churches and other public buildings. In this country, even so late as the latter part of the sixteenth century, glass was very rarely met with. In a survey of Alnwick Castle, made in 1573, it is stated: "And, because throwe extreme winds, the glasse of the windowes of this and other My Lord's castles and houses here, in the country, dooth decay and waste, yt was good the whole leights of everie windowe, at the departure of his Lordshippe from lyinge at any of his said castels and houses, and dowring the tyme of his Lordship's absence, or others lyinge in them, were taken downe and laid up in safety; and at sooche time as ather his Lordshippe, or any other, sholde lye at anie of the said places, the same might then be set uppe of newe, with small charges, whereas now the decay thereof shall be verie costlie and chargeable to be repayred." (North Housh. Book, xvii.) Sir F. M. Eden thinks it probable that glass windows were not introduced into farm-houses in England much before the reign of James I. They are mentioned in a lease in 1615, in a parish in Suffolk. In Scotland, however, as late as 1661, the windows of ordinary country houses were not glazed, and only the upper parts of even those in the King's palaces had glass, the lower ones having two wooden shutters, to open at pleasure, and admit the fresh air. From a passage in Harrison's Description of England it may be inferred that glass was introduced into country houses in the reign of Henry VIII. He says, "of old time," (meaning, probably, the beginning of the century,) "our countrie houses, instead of glasse, did use much lattise, and that made either of wicker or fine rifts of oak, in checkerwise; I read also that some of the better sort, in and before the time of the Saxons, did make panels of horne instead of glasse, and fixed them in wooden calmes (casements;) but as horne in windows is now (1584) quite laid downe in everie place, so our lattises are also growne into disuse, because glasse is come to be so plentiful, and within verie little so good, cheape, if not better than the other." Glass is now introduced into the windows of almost every cottage of Great Britain; and in this cold, damp climate, it ought rather to be

* If this be a correct description of the glass of India in the age of Pliny, it has since fallen off very much, Indian glass being now about the very worst that is made. At present the Hindoos manufacture it of fragments of broken glass, quartz sand, and impure soda,—an article found native in many parts of India, particularly in the south. The furnaces are so bad that they cannot melt our common bottle glass, (Hamilton's Mysore, vol. iii. p. 370.) The glass of China is much better than that of India, though still very inferior to that of Europe.

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Mr. M'Culloch. Historical Notices with respect to Glass.

considered as a necessary of life, than as the most elegant and useful of conveniences. What Dr. Johnson has said as to glass deserves to be quoted: "By some fortuitous liquefaction was mankind taught to produce a body at once in a high degree solid and transparent, which might admit the light of the sun and exclude the violence of the wind; which might extend the sight of the philosopher to new ranges of existence, and charm him at one time with the unbounded extent of the material creation, and at another with the endless subordination of animal life; and, what is yet of more importance, might supply the decays of nature and succour old age with subsidiary sight. Thus was the first artificer in glass employed, though without his own knowledge or expectation. He was facilitating and prolonging the enjoyment of light, enlarging the avenues of science, and conferring the highest and most lasting pleasures; he was enabling the student to contemplate nature, and the beauty to behold herself." (Rambler, No. 9.)

Venice for a long time excelled all Europe in the manufacture of glass, but was subsequently rivalled by France. The manufacture was early introduced into England; but it was not carried on to any extent previously to the sixteenth century. The first plates for looking-glasses and coach windows was made in 1673, at Lambeth, by Venetian artists, under the protection of the Duke of Buckingham. The British Plate Company was incorporated in 1773, when it erected its extensive works at Ravenhead, near St. Helen's, in Lancashire. The manufacture was at first conducted by workmen from France, whence we had previously brought all our plate glass; but that which is now made at Ravenhead, at Liverpool, and London, is equal or superior to any imported from the Continent. It is difficult to form any precise estimate of the value of the glass annually produced in Great Britain; we believe, however, that it cannot amount to less than £2,000,000; and that the workmen employed in the different departments of the manufacture exceed 50,000.

Duties on Glass.

"The glass manufacturer is subjected to the Excise, and it is difficult to say whether the regulations under which the duty is charged, or the duty itself, be most oppressive. The wealth and population of the country have more than doubled since 1790, and we are well convinced, that had the glass manufacture not been interfered with, it would have increased in a still greater ratio; but instead of advancing it has positively declined, and it is actually less at this moment than it was forty years ago. So extraordinary a result is to be ascribed to the exorbitant excess to which the duties have been carried. Instead, however, of submitting any remarks of our own in vindication of this view of the subject, we shall take the liberty of laying before the reader the following extract from the speech delivered by Mr. Poulett Thomson in the House of Commons, 26th March, 1830; a speech which combines, in a degree rarely exhibited, a familiar knowledge of practical details, and of sound scientific principles. That the Administration, of which the Right Honourable Gentleman is a distinguished member, has not yet proposed the repeal of this oppressive tax, is not, we are sure, owing to his colleagues differing in opinion with him as to its impolicy, but is wholly to be ascribed to other causes, to the *res dura et regni novitas*, the difficulty of finding a substitute, and the urgency of the claim for relief advanced by others.

'The gross duty on glass, in the year 1828, amounted in Great Britain (exclusive of 'Ireland) to £950,103, and the net duty to £586,770, the difference being either returned, or 'sacrificed in the collection; and here I would entreat the House to remark, that for the sake 'of such a sum as £500,000 a charge of collection on nearly £1,000,000 is incurred. The 'duty is 6*d.* per pound on flint, but equal to 7*d.* from the mode of its collection; in other 'words, upwards of 100 per cent., the glass, when made, selling for 1*s.* to 1*s.* 2*d.* This duty 'too is very much reduced from what it was; and here the House will observe an admirable 'illustration of the effect of heavy duties on consumption, and consequently on revenue. In '1794, the last year in which the duty was £1 1*s.* 5*d.* per cwt. for plate and flint, and other 'kinds in proportion, the quantities paying duty were as follow:—

Flint and Plate. Cwt.	Broad. Cwt.	Crown. Cwt.	Bottle. Cwt.
67,615	20,607	83,940	227,476

'The duties were successively raised to £2 9*s.* and at last, by Mr. Vansittart, in pursuit of 'his favourite theory, in 1813 to £4 18*s.*; and let us see the result. In 1816 the consumption 'had declined to—

Plate. Cwt.	Broad. Cwt.	Crown. Cwt.	Bottle. Cwt.
29,600	6,140	55,502	155,595

'In 1825 Government saw a part of their error, and reduced the duty by one-half, still 'leaving it too high; but mark the effect. In 1828, the last year for which I have the 'returns, the consumption rose to—

Plate. Cwt.	Broad. Cwt.	Crown. Cwt.	Bottle. Cwt.
68,134	6,956	90,603	224,864

'Still, however, only about the same as in 1794. It appears, therefore, that notwithstanding the increase of population and general luxury, the consumption has been kept 'down by your improvident system, and is actually now less than it was thirty-five years ago. 'But here, again, the duty is far from being the greatest evil. Let any one turn to the Act:

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'he will find thirty-two clauses of regulations, penalties, and prohibitions—all vexatious to 'the manufacturer, and all to be paid for by the public. I have said that the duty on flint 'glass is 6*d.* per pound, the glass, when made, selling for 1*s.*; but the Excise officer has the 'power of imposing the duty, either when the glass is in the pot, 3*d.* per pound, or after it 'has been turned out at 6*d.*, the glass, when turned out, gaining 100 per cent. It is found 'more advantageous to the Revenue to exact the duty on glass in the pot at 3*d.*, and in this 'way the duty is raised to 7*d.* Nor is this all—the manufacturer is driven by this method 'into the necessity of producing frequently an article which he does not want. He makes 'the fine glass from the middle, the coarser from the top and bottom of the pot. He 'frequently wants only fine glass, and he would remelt the flux of the coarser parts if he had 'not paid duty upon it; but, of course, he is unable to do so. All the glass manufacturers 'whom I have consulted agree that the whole cost of the Excise to the consumer, besides 'the duty, which is 100 per cent., is 25 per cent.; and, besides, there is a great inconvenience 'and oppression from the frauds that are daily taking place; and observe the effect which is 'produced upon your trade, both at home and abroad.

'A manufacturer who has lately travelled through France, the Netherlands, and Germany, 'has assured me that our manufacturers could advantageously cope with foreigners, were it 'not for the duties imposed by the Government. Labour is as cheap in this country, our 'ingenuity is greater, and the materials are also as cheap; it is, then, the vexatious onerous 'duty alone that gives the foreign manufacturer the advantage over the English. But the 'effect of the duty goes further; it operates to prevent all improvement in the article; 'because, to improve, experiments must be made; but a man with a duty of 125 per cent. 'over his head is not very likely to make many experiments. This argument applies especially 'with respect to colours. A manufacturer has assured me that he has never been able to 'produce a beautiful red, because the duties have prevented his trying the necessary expe-'riments without his incurring a great risk or loss. Thus a miserable duty, amounting to 'only £500,000, and upon which a charge of 10 per cent. is made for collecting, is allowed to 'impede our native industry, and to put a stop to all improvement, and be a source of endless 'oppression and fraud. I really cannot believe that the Legislature will resist such an 'appeal as the manufacturers of this article could make to them, or refuse to relieve them from 'the gratuitous injury which is inflicted on them.'

"The following accounts show, better than any reasoning, the injurious influence of the existing duties: instead of increasing, as it certainly would have done, had it not been crushed by exorbitant duties, the glass manufacturer has gone on progressively declining from the period when Mr. Thomson made the excellent speech now quoted, down to the present day. The falling off in the bottle-glass department is particularly striking. The duties being so very high, the necessity of giving drawbacks on the glass exported opens a wide door to every species of fraud: if the duty must be kept up, it ought, at all events, to be reduced a half, and simplified as much as possible. This would materially relieve the manufacturer; and would not, we feel confident, occasion the smallest loss of Revenue. It is monstrous, indeed, to see destructive duties tenaciously defended on the stale and stupid pretence of their being necessary to the preservation of the Revenue, when, in point of fact, there is not a single instance in which they have been reduced that the Revenue has not increased.

"I. ACCOUNT of the Number of Glass-houses respectively employed in the Manufacture of Broad, Crown, Flint, Plate, and Common Bottle Glass, in each Year, from 1829 to 1832 inclusive, in the United Kingdom.

Years.	Broad Glass.	Crown.	Flint.	Plate.	Common Bottle Glass.
1829	2	28	54	3	42
1830	2	25	54	2	39
1831	2	24	55	2	36
1832	2	28	59	2	39

"II. ACCOUNT of the Quantities of Flint, Plate, Broad, Crown, and Bottle Glass, charged with the Duty in each Year, from 1829 to 1832 respectively, with the Rates of Excise Duty and Revenue accruing thereon.

Years.	Flint Glass.	Rate of Duty.	Plate.	Rate of Duty.	Broad.	Rate of Duty.	Crown.	Rate of Duty.	Bottle Glass.	Rate of Duty.	Gross Duty.	Drawback.	Revenue.
	Cwt.	*s.*	Cwt.	*s.*	Cwt.	*s.*	Cwt.	*s. d.*	Cwt.	*s.*	£. *s. d.*	£. *s. d.*	£. *s. d.*
1829	79,250	56	14,484	60	6,864	30	114,862	73 6	382,894	7	831,809 18 10	224,794 17 2	607,015 1 8
1830	72,942	„	13,301	„	4,845	„	96,565	„	340,793	„	725,597 1 3	182,678 4 8	542,918 16 7
1831	75,619	„	15,067	„	5,915	„	100,086	„	293,868	„	736,512 0 1	204,152 2 0	532,359 18 1
1832	75,771	„	12,270	„	5,304	„	103,902	„	316,365	„	748,097 3 11	189,565 7 8	558,531 16 3

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"III. ACCOUNT of the Quantities of British-made Glass retained for Home Consumption, with the Imports of Foreign Glass entered for Home Consumption; the Amount of Customs Duty on the latter; and the Net Revenue arising from British Glass in each Year, from 1829 to 1832, both inclusive.

	BRITISH.					FOREIGN.						
Years.	Flint.	Plate.	Broad.	Crown.	Bottle.	Plate.	Crown.	Bottle.	Revenue on Foreign Glass.	Net Revenue on British Glass.		
	Cwt.	Cwt.	Cwt.	Cwt.	Cwt.	Sq. Feet.	Cwt.	Quarts.	£.	£.	s.	d.
1829	49,004	14,299	6,864	97,134	209,862	1,763	152	764,778	16,708	610,307	1	8
1830	48,063	13,057	4,845	84,178	165,549	1,436	104	743,768	16,411	526,507	16	7
1831	48,887	14,796	5,915	83,527	143,989	863	104	693,454	15,841	516,518	18	1
1832	49,552	11,990	5,304	90,253	151,705	717	25	645,526	14,532	543,999	16	3

"Compiled from the Parliamentary Papers, Nos. 364 and 747, Sess. 1833."

Appendix No. 2.

No. 2.
Letter from Mr. M. Harrison, respecting the mode of taking the Bottle Glass Duty.

1st *November*, 1833.

I have with this sent you some extracts from a letter I took the liberty of addressing to Lord Althorp, on the proposition of taking off the Excise duties, and which was afterwards relinquished. As I am not a manufacturer myself now, I will take the liberty of observing, that no men can give, and are ready to give, more important information than respectable manufacturers themselves, who have large capitals engaged under the Excise laws; it is for their interest duty should be paid by others, which they have not the means of evading if they have the inclination. If they were treated less as rogues, I think more honest men would be found among them, from whom you might get much practical information. The mode of taking bottle glass in the annealing arch was established by Mr. Pitt in opposition to the Excise, and has been free from the vexatious prosecutions constantly attending this duty. It was suggested by the manufacturer, and was established by Mr. Pitt on the report of two men, who were sent to the manufacturers for this purpose. Respecting stone bottles, could not an Excise licence be established for making them, and for the manufacturer to return the amount of sales quarterly? and although open to fraud, yet I have no doubt the duty would be infinitely more productive than at present, and would relieve the manufacturer from the visitations of Excise, and the expense attending the present collection of so small a duty. I shall be happy to give you any information in my power, or to explain any matter in my paper that may not be intelligible to persons unacquainted with the manufactory of glass. I shall now be in London, and can call at any time.

Your's faithfully,

M. Harrison.

Charles Harrison, Esq.

Extract of a Letter from Mr. Matthew Harrison to the Chancellor of the Exchequer, 17th February, 1831.

Bottle glass duty is taken upon the manufactured article in weight, principally consisting of reputed quart bottles and reputed pint bottles, in wine and beer; all other articles in bottle glass being of minor importance.

Bottle glass, from the nature of the material, can only be manufactured in glass-houses expressly built for the purpose, and upon a scale that cannot evade observation, and consequently easily kept under the control of the Excise; whereas flint glass can be, and is frequently, manufactured in private houses, and escapes the duty altogether. And the above observations are made with the view of showing that bottle glass duty may be simple in collection, not subject to evasion, and free from the objections that are attendant upon most other excisable articles, and, with some alteration in the mode of taking the duty, may be rendered much more productive than at the present time.

The bottle duty is levied upon the manufactured goods in the annealing arches under the lock of the Excise, and in this stage it is impossible to escape the duty, as the goods would be perfectly useless to the manufacturer if not annealed, and it is from the annealing arch I beg leave to direct your attention, and to suggest the expediency of taking by tale, or per dozen, rather than by weight, as at present. Every workman is acquainted with the quantity of goods deposited in the annealing arch; his wages are paid by the quantity; the goods are again sold by tale, and every day's make (or journey), as it is termed, produces nearly the same result, per quantity, in the annealing arch, whereas there cannot be any steady result as to weight; the manufacturer is perpetually varying the weight for this or that market, and no person can say what will be the result of goods in the annealing arch, per weight, till they have passed the scales, and which will be at all times more or less a precarious result.

It will be found upon inquiry that bottle houses of an equal size, making the same quantity of bottles in the year, will produce very different results as regards the Revenue; whereas if

No. 2.

Letter from Mr. M. Harrison, respecting the mode of taking the Bottle Glass Duty.

the duty was taken at per dozen, calculated upon the highest scale of weight of 20 lb. per dozen, there would not be any inducement to make light bottles, and the Revenue would be increased many thousands per annum; and a drawback allowed per dozen, full or empty, would obviate the loss attending drawback, frequently beyond the duty actually paid.

In addition to the increase of Revenue, great convenience would arise both to the person paying duties and receiving drawbacks. Furthermore, if bottles that had been used were suffered to be exported on drawback, it would relieve the wine merchant from a heavy dead stock of old bottles, and for every bottle exported there is no doubt a new bottle would be manufactured with an increased duty upon the proposed plan of taking the duty.

M. Harrison.

Appendix No. 3.

Bristol, 10th February, 1834.

No. 3.

Letter from Mr. William Powell, Glass Manufacturer, Bristol.

Sir,

I received Mr. Harrison's letter, of the 6th instant, in due course, acknowledging the receipt of my evidence, and expressing a desire that I would forward any further suggestions to the Commissioners relative to the glass trade, which they would be glad to receive. I therefore take the liberty to draw your attention to the points hereafter set forth; but at the same time I hope and trust that for as long as the glass duties continue, that no material alteration will take place as to the mode of taking the duty on glass bottles, being fully persuaded that the Government cannot be better protected, or the trader less inconvenienced, than by the present system. I wish, however, to draw the Commissioners' attention to the present mode of giving the drawback upon bottles shipped in bulk; that is, not packed, but stowed away loose in the vessel, by which the trader suffers a loss which the Government do not intend, since the Act declares that the full amount of the duty paid shall be returned to the trader, upon exportation; and as the evil can be easily rectified, I trust the Commissioners will recommend it. The evil arises in this way: the trader is required to give an average weight per dozen of the bottles he intends to ship, and must send scales and weights on board the ship for the use of the officer there; and if he should find a dozen bottles lighter than the average given, the whole shipment is liable to seizure, though in fact and in truth the bottles, as a whole, are the full weight declared. To avoid this inconvenience, we find it necessary to declare the average weight less than the true weight, and thereby suffer loss, which upon large shipments is considerable.

There is also another point which, although of much less importance, I could wish to see remedied; that is, we are required at the end of every day's work to declare the number of bottles made, and the number drawn from the arches, or annealing ovens, must agree with that number within five per cent., or we are liable to a penalty. Now, from the noise and confusion in a glass bottle house, it is next to impossible to be always correct in the score or number, and consequently, if the officers are inclined to be litigious, they may give us and themselves a good deal of unnecessary trouble. I could wish to see this put upon a better footing, which, as the duty is taken by weight, can be easily done without injury to the Revenue; but, as I said before, this point is of much less importance than that respecting the drawback on the export of bottles in bulk.

I am, Sir, your most obedient servant,

William Powell.

H. L. Wickham, Esq., Commissioner of Excise Inquiry,
5, Whitehall Place.

P.S. I do not know if the evidence taken before the Commissioners of Excise Inquiry is printed or not; but if so, and if the same be allowable, I should like to possess a copy of that respecting the glass and stone ware trades.

Appendix No. 4.

Terrace Glass Works, Cork, Dec. 3d, 1833.

To the Right Honourable and Honourable the Commissioners of Excise Inquiry.

No. 4.

Letter from Messrs. Ronayne, Brothers, Glass Manufacturers, Cork.

Sirs,

Though we may justly complain of the annoying, harassing, and frequently grievous provisions, when, as they often are, rigorously enforced, of the Glass Act, inasmuch as they frustrate and interfere with all invention, and other improvements in the process and manufacture of the article of glass; yet, as your notice is so short, and as you intimate your delay in Dublin will not be long, we do not mean to specify any peculiar hardship under the present law, or suggest any change short of its total repeal; and such repeal can, of course, be only consequent on the abolition of the duty altogether. From the sentiments of the Chancellor of the Exchequer on the subject, in the last and previous session of Parliament, we confidently expect that he will include the glass duty with the other duties to be repealed in the next session. Any further continuance of the duty in Ireland will assuredly extinguish this one of

No. 4.

Letter from Messrs Ronayne, Brothers, Glass Manufacturers, Cork.

the few struggling manufactures amongst us, to the utter ruin of those embarked in it, and consigning to misery and want, and consequently to crime and turbulence, the vast numbers now supported by our establishments.

We are aware that the great capitalists of England and Scotland, with, perhaps, some few in Ireland, who, though not influenced to the monopoly by any thing equal to the wealth of the former, are yet, from other motives, as much as they are in favour of continuing the duty. To compete with those of Great Britain, and sustain the manufacture, nay, considerably to extend it here, in Ireland, where it is so much wanted, the duty must be abolished. As a proof of such its absolute necessity, our house bears ample testimony by the startling fact, that though it is the only house now at work in Cork, we make, at the present moment, but half what we made before the duty was imposed. There being, generally speaking, no opulence amongst us, the great demand was for ordinary glass: the duty has so enhanced the price, that the great bulk of the people have substituted common English ware, and tin articles of all descriptions. No wonder, from the gradually increasing poverty of the people, the inevitable result of the drain of its wealth, without any return, to absentees, and for the interest of its debt, or rather England's debt, that the people cannot pay for an article so enormously taxed, compared with their means. Here then is the great class of consumers swept away from the manufacturer; the few consumers of a better description of glass being, for the greater number, an impoverished gentry, who still reside amongst us, are supplied from England and Scotland, where capital is so assisted by cheaper fuel, and all the other materials used in the manufacture.

And as to any foreign demand, there is none; that, too, is wholly with the English and Scotch houses, who have daily opportunities of shipping to all parts of the world; whereas scarcely a foreign vessel is ever seen in our ports, because we have nothing to give in exchange for foreign produce; the whole of that of our soil, and of the labour and industry of its cultivators, being exported to pay the foreign owners of our lands, and for the interest of a debt imposed upon us for English objects; a debt unjustly apportioned, even according to the terms of the devastating Union, and which, with absentee spoil, absorbs all that Ireland produces, save the wretched means of keeping our people alive, and the trifle retained by the few landlords who remain amongst us.

When the duty was laid on, though the consumption at once declined, (and has since almost finally ceased,) we yet continued to manufacture sooner than part with our workmen (so difficult, as good ones, to be again collected), and sooner than turn so many out of employment. The consequence was that we accumulated a prodigious stock, which without a sale at home we shipped through England for foreign markets, loaded with the extra freights and charges of such a transmiss, and subject to all the jealous and vexatious obstructions of English custom-house officers, who, in the very port of London, as your Chairman will recollect, having addressed him on the subject, seized six hundred pounds worth of our glass destined for the Cape of Good Hope. It is true that after a detention of nine months, for the one-third of which one of us was in London, seeking the restoration of our property, the Treasury, finding no cause of seizure, ordered us to be paid the mere first cost of our glass, having in the interim missed our market, which, but for the seizure, would have afforded us a handsome profit.

Even the tardy concession of the Treasury, notwithstanding the hardship of our case, we entirely owe to the exertions of our city member, Mr. Callaghan; to the member for Mallow, Mr. Jephson; to Mr. O'Connell, who demonstrated the illegality of the seizure; and, we presume, to the additional remonstrances of your Chairman, though we did not learn any thing from him to that effect, in reply to our letter requesting his interference in our behalf.

We are to this hour, though several years have elapsed, without any returns for upwards of six thousand pounds worth of glass, shipped, as we intimated, through England for foreign markets, already glutted by English houses, and which we need not face, to our own most serious embarrassment ever since, and, we fear, ultimate loss, had not the heavy duty, even the drawback, deprived us of a market at home. It is therefore quite manifest, from this true state of the manufacture of glass in Ireland, that it must perish, and consequently augment the poverty and distress of the people, unless the duty be abolished.

We are not aware, Gentlemen, of your precise duty; but even in ignorance of it, and consequently, we fear, laying a case before you wide of your functions to consider or attend to, yet we should hope from the known love of country, and the sound views of your Chairman, with whom, as to the latter, at least, though in other respects naturally preferring the interests of your respective countries, we willingly identify all the individuals of your Board. We repeat it, thus ignorant of the matters cognizant in your Commission, we still confidently hope that we have so faithfully explained the necessity of abolishing the duty, as the only possible means of sustaining, in Ireland, the glass manufacture, that you will feel it your duty to recommend a measure so indispensable for the glass trade to the Government. The recommendation from you will be attended to. The trifling Revenue abandoned will be amply compensated by the consequent spread of the manufacture and diffused employment, giving the means of an increased consumption of other articles that can bear a duty, without, as in the case of glass, ruin to the producer and consumer.

Relying, Gentlemen, on your intercession with the Government to the effect we seek, in common with all who are interested in the welfare of our unfortunate country,

We have the honour to be, most respectfully, your obedient servants,

RONAYNE, BROTHERS.

Appendix No. 5.

No. 5.

Letter from Mr. John Bower, Hunslet Glass Works, near Leeds.

Hunslet Glass Works, near Leeds, Nov. 8, 1834.

Sir,

The present method of charging the duty on bottles cannot be improved; it is now charged by weight on the finished goods, and is surveyed as occasion requires, because all bottles must be annealed, or they crack in pieces before they are cold; therefore they must be put into the annealing kiln red hot, and remain so for twenty-four hours; the annealing kilns are always locked and sealed as soon as the kiln is charged. Suppose the officer only attended the flint glass house every three or four hours, a great many things could be made without annealing; say watch-ball, funnels, lamp, chimney, barometer tubes and cane; this would be the case as the present law stands. The duty on flint glass is charged by weight on the finished goods, therefore it requires the officer to be always on the premises.

If the duty was charged in the pot, the glassmaker might anneal or not anneal his goods; the duty would be secure if the officers do their duty.

I cannot say any thing about plate or crown glass.

Enclosed you have my replies to the questions you sent me.

I am, Sir, your obedient servant,

John Bower.

You are a partner in the house of Bowers and Co., glass makers?—I am the proprietor of the Hunslet Flint Glass and Bottle Works, Leeds.

Have you prepared any statement for the information of the Commissioners on the subject of the duties of Excise on glass, and is that the statement?—I have a statement in writing on the subject of the Excise laws on flint glass, which can be sent to the Commissioners any time you think proper.*

Do you consider these duties to be materially injurious to the manufacturer?—The duties on flint glass prevent a great many improvements. Articles too tedious to mention would be manufactured which are not made now.

Is this injury produced principally by the amount of duty, or by the interference of the Excise with the process?—This injury is produced by the amount of duty, and also by the interference of the Excise laws.

Would it be possible, without danger to the Revenue, to abolish all interference with the process of manufacture, and to charge the duties solely upon the finished article?—So long as the duty exists, the officers must interfere with the process of manufacture, or the duty would be evaded by those who do not hesitate to defraud the Revenue.

If this change could not be effected safely at the present rate of duty, could it be done at a reduced rate; and, if so, at what rate?—I am confident that if the duty was reduced fraud would be much less practised, and a stop put to illicit glass manufacture, which is carried on to a considerable extent. I think 2*d.* per lb. in the pot by gauge would reduce the duty to about one-third as it now stands; this would be a great saving in the expense of collecting; it would also do away with the constant attendance of the officers.

In what branch of glass manufacture is the Revenue most defrauded at present?—When the officer is on the stand and goes to sleep in the night, or is at home the greatest part of the night, which furnishes the manufacturer with the opportunity of what is termed "forking up the lear."

Would it be possible to abolish the duties on flint glass, and to retain the others?—If the duty on flint glass is repealed, it must be taken off bottles, for this reason—were the duty on bottles to continue, all the small (surgeons') bottles would be made in the flint glass house, duty free, and the bottles made in the bottle house would pay 3*s.* 6*d.* to 4*s.* 6*d.* per gross duty; but the duty on crown glass might be continued without interfering with flint and bottles.

Have you reason to believe that any frauds are committed in obtaining drawbacks on glass for exportation; and, if so, in what particular branch are the frauds most frequent?—I never exported much glass, therefore I cannot say any thing on this head.

Would the trade in glass be injured by the abolition of the drawback, assuming it to be accompanied by a reduction of duty?—The trade would be injured by the abolition of the drawback, if the duty was reduced to 1*d.* per lb. only.

Are you well acquainted practically with chemistry?—Yes, sir.

From your knowledge of chemistry do you consider that the manufacture of glass is capable of great improvement if relieved from Excise supervision?—From the knowledge I have of chemistry I am confident that great improvement would be made in the art if we were rid of the Excise laws.

Can you point out to us any instance of improvement being checked by this supervision?—That beautiful ancient ruby which is much admired in the old cathedrals cannot be produced under the present Excise laws.

Are you aware of any difficulties being thrown in the way of experiment by the Excise regulations?—The Excise laws say that thirty-six hours are allowed for charging a pot; nothing can be introduced after that time has expired, whether the metal be good or bad.

* Since writing the above I have considered it right to send you the enclosed sheet, submitting a few ideas on Excise laws.

No. 5.

Letter from Mr. John Bower, Hunslet Glass Works, near Leeds.

Are you acquainted with the manufacture of lenses to be used in light-houses for the refraction of light; and do you consider that the present regulations would prevent improvement in this branch?—I am not practically acquainted with the manufacture of lenses for opticians.

Do you believe that the manufacture of telescopes has been transferred from this country to France and Germany in consequence of the high duties and Excise regulations?—No doubt it has.

State to the Commissioners the prohibitions, if any, which exist in the flint glass trade as compared with the plate glass, and *vice versa*?—I do not understand the plate glass laws.

You present to the Commissioners a piece of coloured glass, which you are prohibited by law from making; do you consider the colour equal to that of ancient stained glass?—I cannot state the price of ruby-coloured glass exactly, but suppose it worth 14*s.* or 15*s.* per square foot. I consider the colour to be equal to any ancient ruby, and exactly the same tint.

Are you enabled, by your knowledge of chemistry, to produce this colour; and, if so, are you prevented from producing it by the law?—I am prevented from producing it by law.

Is this prohibition necessary for the benefit of the Revenue?—It certainly is necessary for the benefit of the Revenue.

Are you compelled by the existing law to pay duty upon any part of your manufacture which does not go into consumption; and, if so, is not the cost of the finished article proportionally increased?—We are allowed to break down any imperfect goods if discovered before they are charged with duty.

Do you consider that the present law is adequate to prevent fraudulent manufacture of flint glass?—The present laws are sufficient to secure the duties if the Excise officers do their duty like honest men.

With the facility which exists for the manufacture of flint glass, is it possible by any regulations, or survey, to prevent evasion of duty?—I think it is impossible to prevent defraud by any law.

The gross amount of duty received last year in England was £770,000; in round numbers, the net amount was £570,000, the difference being principally repaid in drawback on exportation. If this sum of 30 per cent. on the gross receipts were taken off from the duties, do you think that the drawback might be abolished without danger to the manufacture?—The drawback and bounty cannot be given up so long as the duty exists.

The duty on glass received in Scotland in 1829 was £123,500, and, in 1833, £34,100; can you account for this falling off?—One reason, I suppose, why the duty has decreased in Scotland, is in consequence of the demise of an extensive manufacturer, and the subsequent suspension of his works.

Do you consider the Excise survey on glass to be an expensive one; does your manufacture occupy many officers as compared with others, such as soap, paper, or malt?—The flint glass house employs three officers; they attend eight hours each in regular succession, night and day, which I consider expensive in the extreme. Soap, malt, paper, &c. &c., are surveyed only when occasion requires.

Are the regulations attending the repayment of duty in drawback inconvenient to the exporter, or the contrary? Have you any suggestions to make on this head?—The attendance of Excise officers is always inconvenient and detestable.

Do you export in any quantity; did you ever do so; and, if no longer, why have you ceased? I have exported flint glass several times which never produced any profit, and never intend to export any more until the duty is repealed. I have seen in Hamburgh 1,600 dozen tall tumbler glasses sold for 4¾*d.* per dozen, when the metal alone, without labour or any other expense, cost 9*d.* per dozen.

Is the inspection of goods for export sufficiently close to prevent fraud?—The flint glass that I have exported was always packed in large casks, and sealed by the export officer, which I consider perfectly secure.

Will the pot gauge admit of the abolition of the present survey?—If the duty was charged by gauge the officer would have to attend every three or four hours; as the duty is now charged it occupies nearly the whole time of three officers. On the gauging plan two officers could survey eight or ten glass-houses if they were within the distance of a mile and a half; on the present system they would require sixteen or twenty officers.

On the Excise Laws.

Perhaps the first objection to the Excise may be made to its very existence; for, when the amount of its duties are such as to become tempting to the cupidity of some traders who have the disposition to make the attempt, and an opportunity of succeeding in evasion and fraud, the fair trader is placed on an enormous inequality as a competitor in a free market, for a part of what is gained by the practices of the former is sacrificed in obtaining an advantage over the latter, and a sort of premium for a contraband act is thus obtained at the expense of those who will not submit to such practices. And that, in the manufacture of glass, evasion of charge and defraud in the payment of duty is successfully and extensively practised is too well known by those traders who have to contend with the disadvantages produced by it, and must be admitted by the executive of Excise themselves.

Besides, the laws of Excise, and the regulations for carrying them into effect in the manufacture of glass, are in many instances highly objectionable, because to an honourable and honest mind their influence is detestable, and their operation particularly galling; for, in the

No. 5.

Letter from Mr. John Bower, Hunslet Glass Works, near Leeds.

first place, there is a principle in their application which seems to recognise any thing rather than honour or honesty as attaching to any person who may have embarked in the trade; hence their revolting influence on such minds, and their mischievous effects upon others who may not be equally scrupulous upon such points; for if such an idea once becomes fixed in the minds of some men that they are considered rogues, either directly or by inference, it is quite sufficient to make them become such, rather than that it should apply to them undeservedly. And, secondly, the complication in appliance to practice of those laws is harassing and vexatious in the extreme, for the manufacturer scarcely can stir hand or foot in carrying on his business without giving notice to the officer in attendance for almost every movement he has to make in the progress of his manufacture; and besides, having conformed in every respect as regards notices, he must still wait until a stipulated period of time has elapsed before he can proceed. The consequence of so much restriction to the free action of the manufacturer operates as a check upon his inventive energies, and the improvement of the trade generally. For instance, such is the state and situation in which the manufacturer of glass is placed upon his own premises, that whatever may be his mental talents or capabilities for affecting any change or alteration in the way of either advantage or improvement, or of attempting to add any flux or ingredient as a remedy to glass melted in the pot, after it has been regularly charged, (if from accidental circumstances it proves unfit for manufactory into goods,) the law prevents.

Again, that deservedly admired and splendid coloured glass, called the "ancient ruby," cannot now be fabricated in this country as the Excise laws at present stand.

Moreover, the manufacturer is perpetually annoyed by the presence of an Excise officer, who is in attendance night and day scrupulously watching all his actions, to see that he does not by any little negligence of attention on the one hand, or any little violation on the other, infringe upon his instructions, even when there is not the slightest manifestation of design or intention to defraud.

In conclusion, perhaps it may be noticed that, compared with the expense of collecting, together with the neutralizing effect by amount paid as drawback and bounty upon exportation, the net Revenue resulting to the Exchequer from the article of glass will, perhaps, be less than any other which comes under its influence; while it imposes by far the greatest amount of grievance and annoyance upon those who are employed in its production, and additional expense upon the consumption.

JOHN BOWER.

Hunslet Flint Glass Works, near Leeds, Nov. 4, 1834.

APPENDIX No. 6.

Waterford, 3d of 12th Month, (December,) 1833.

GENTLEMEN,

No. 6.

Letter from Messrs. Gatchell, Walpole, and Co., Glass Manufacturers, Waterford.

We feel obliged for your circular, transmitted to us through Mr. T. C. Harrison, and trust that the following remarks may not be out of place.

We are manufacturers of flint and phial glass; in the latter, we may say, our trade has been completely superseded by the manufacturers of black bottle metal, they being allowed to make precisely the same quality as common phial, under the name or denomination of black bottle metal, which assertion we shall prove by having a sample of each laid before you. Flint and phial manufacturers pay a duty of 6*d.* per lb. or 56*s.* per cwt. on all manufactured flint and phial metal wares, while the manufacturers of black bottle metal pay only a duty of 5*s.* per cwt. on their wares, which decided advantage enables the latter to dispose of the same article at even a lower price than the duty alone comes to on the former, and to which cause we reasonably attribute the loss on this branch of our trade, and which we consider a grievance. We would query whether the manufacturers of black bottle glass are privileged to make common phial glass in the same furnace, and at the same rate of duty; if so, we would suggest (as a matter of right) the propriety of placing the flint and phial manufacturers on the same footing with them, by equalizing the duty on this particular sort of metal.

We have also reason to think that the present method of laying on and collecting the duties on flint glass is not the best, either as regards the Revenue or the honest manufacturer. We are of opinion that the duty might be secured at a much smaller expense, and that fraudulent transactions might be prevented in a great measure by placing an equivalent duty or tax on each working pot, according to its contents.

We would also suggest, that should the duty be repealed under the present mode of collecting, much of the loss to manufacturers might be avoided by its being gradual, say at the rate of $8\frac{1}{3}$ per cwt. per round.

We shall confine ourselves with the foregoing suggestions, expressing at the same time our willingness to answer any queries you may think proper to put to us touching this or other topics connected with the business,

And are respectfully, &c.,

GATCHELL, WALPOLE, and Co.

To the Commissioners of Excise Inquiry.

N.B. The object of the foregoing remarks is to prevent, if possible, one manufacturer having an advantage over another, either by artifice or collusion.

No. 7.

Appendix No. 7.

Names of the Glass Makers in the United Kingdom; Amount of Duty paid in the Year ended 5th Jan. 1833; and Number and Expense of the Officers employed in the Collection of such Duty.

A RETURN specifying the Names of the several Glass Makers in England, Scotland, and Ireland respectively; the Towns or Places in which each Manufactory is situated; the District or Collection in which it is included; the Amount of Duty paid by each Maker in the Year ended 5th January, 1833; and the Total Number and Expense of the Officers employed in the Collection of such Duty.

ENGLAND.

Collection.	Number.	Name.	Where situate.	Amount of Duty. £	s.	d.	Total. £	s.	d.
Bristol	1	Henry Ricketts and Co.	Bristol	4,714	8	6			
	2	John Nicholas and Co.	Do.	2,653	13	6¾			
	3	Henry Ricketts and Co.	Do.	3,677	2	0			
	4	Thomas Powell and Co.	Do.	3,523	3	9			
	5	Couthupe and Co.	Nailseaheath	18,792	1	8			
	6	Couthupe and Co.	Do.	20,398	2	4			
							53,758	11	9¾
Durham	7	Isaac Cookson	South Shields	9,764	14	0			
	8	Isaac Cookson	Do.	11,848	4	0			
	9	Isaac Cookson	Do.	12,704	8	0			
	10	Isaac Cookson	Do.	13,602	0	0			
	11	Isaac Cookson	Do.	3,797	6	9			
	12	Isaac Cookson	Do.	1,464	14	3			
	13	Isaac Cookson	Do.	3,615	0	0			
	14	Richard Shortridge	Do.	14,946	4	6			
	15	Richard Shortridge	Do.	7,432	9	4¼			
	16	Charles Atwood	Southwick	17,680	8	6			
	17	Addison Fenwick and Co.	Sunderland	9,507	4	6			
	18	Addison Fenwick and Co.	Do.	3,478	13	0			
	19	Walker Featherstonhaugh	Ayres Quay	3,603	5	0			
	20	Walker Featherstonhaugh	Deptford	5,095	4	8			
	21	Walker Featherstonhaugh	Do.	2,544	4	4			
	22	William Booth and Co.	Do.	4,351	5	3			
	23	John Hubbard	Do.	3,919	14	1			
	24	John Hubbard	Do.	3,841	3	11			
							133,196	4	1¼
Leeds	25	William Usherwood	Worsboro' Dale	1,421	2	11½			
	26	John Bower	Hunslet	1,547	14	0			
	27	John Bower	Do.	2,222	8	9			
	28	John Bower	Do.	2,866	10	0			
	29	John Bower	Do.	10,106	5	0			
	30	Noah Turner	Thornhill Lees	989	16	0			
							19,153	16	8½
Lichfield	31	Hannah Shakespear & Co.	Birmingham	5,207	10	6			
	32	John Biddle	Do.	4,337	7	3			
	33	Rice Harris and Co.	Do.	7,259	8	0			
	34	George Bacchus and Co.	Do.	11,015	11	0			
	35	William Gammon and Co.	Do.	6,939	6	6			
							34,759	3	3
Liverpool	36	Abraham Akers and Co.	Newton	2,421	16	6			
	37	Thomas Cockburn and Co.	Thattoheath	15,924	0	0			
	38	W. A. A. West and Co.	Do.	14,394	19	6			
	39	John William Bell	Ravenhead	5,035	14	3			
	40	Peter Greenall and Co.	St. Helens	19,227	12	0			
	41	Thomas Moore and Co.	Kendrick's Cross	3,158	1	0			
	42	James Holt and Co.	Liverpool	2,031	4	3			
	43	Thomas Choll and Co.	Old Swan	17,845	16	0			
	44	William Foster and Co.	Vauxhall Road	2,690	2	0			
							82,729	5	6
Manchester	45	Thomas Molineux	Manchester	5,199	19	6			
	46	Daniel Watson and Co.	Do.	188	12	6			
	47	William Robinson	Do.	2,426	9	6			
	48	William Maginnes and Co.	Do.	402	15	6			
	49	Frederick Fareham	Do.	6	18	3			
							8,224	15	3
Newcastle	50	Charles Atwood	Gateshead	20,241	18	0			
	51	Joseph Price	Do.	6,808	7	0			
	52	Joseph Price	Do.	1,446	14	3			
	53	George Sowerby	Do.	6,705	19	6			
	54	George Stevenson	Carr Hill	568	16	6			
	55	Joseph Price	Newcastle	4,894	14	3			
	56	Isaac Cookson and Co.	Do.	2,072	0	0			
	57	Isaac Cookson and Co.	Do.	2,637	12	0			
	58	Joseph Lamb and Co.	Do.	5,688	2	6			
	59	Joseph Lamb and Co.	Lemington	9,091	19	0			
	60	Joseph Lamb and Co.	Do.	11,366	15	6			
	61	Joseph Lamb and Co.	Do.	3,796	5	6			
	62	John Carr and Co.	Hartley Pans	2,953	11	4¼			
	63	John Carr and Co.	Do.	3,527	0	7¼			
	64	John Cookson and Co.	Bell Quay	3,919	13	3¼			
	65	John Cookson and Co.	Do.	3,878	6	8¾			
	66	Thomas Ridley and Co.	St. Peter's	3,160	10	0			
	67	William Richardson & Co.	Do.	17,230	4	9			
	68	William Richardson & Co.	Do.	16,708	7	9			
	69	Sir M. W. Ridley and Co.	Newcastle	2,839	10	0			
	70	Sir M. W. Ridley and Co.	Do.	18,275	15	0			
	71	Sir M. W. Ridley and Co.	Do.	19,124	14	6			
	72	Robert Todd and Co.	Do.	4,046	14	0			
							170,983	12	0
Northwich	73	John Clare	Warrington	24,482	17	0			
				Carried forward			502,805	8	7½

A Return specifying the Names of the several Glass Makers in England, Scotland, and Ireland respectively, &c., continued.

No. 7.

Names of the Glass Makers in the United Kingdom, &c. continued.

ENGLAND—*continued.*

Collection.	Number.	Name.	Where situate.	Amount of Duty. £	s.	d.	Total. £	s.	d.
			Brought forward				502,805	8	7½
Northwich	74	John B. Falkner and Co.	Warrington	2,090	17	7½			
	75	John B. Falkner and Co.	Do.	7,832	6	0			
	76	John Alderson and Co.	Do.	4,300	10	3			
	77	Thomas Robinson and Co.	Do.	2,015	5	9			
							40,721	16	7½
Salop	78	John Biddle and Co.	Moss	459	4	0			
	79	John Biddle and Co.	Do.	5,116	10	0			
							5,575	14	0
Sheffield	80	Close and Clark	Rotherham	2,346	15	3			
	81	Thomas May	Catcliffe	868	12	9			
							3,215	8	0
Stafford	82	John Davenport	Langport	4,211	8	3			
							4,211	8	3
Stourbridge	83	William Chance	Spon Lane	24,302	0	9			
	84	William Chance	Do.	4,044	19	0			
	85	William Chance	Do.	25,635	1	9			
	86	Joseph Guest and Co.	Dudley	4,008	12	9			
	87	Thomas Hawkes	Do.	5,593	1	6			
	88	Joseph Stevens and Co.	Hollyhall	2,938	14	3			
	89	Thomas Badger and Co.	Dudley	4,870	7	3			
	90	Thomas Davis and Co.	Dickson's Green	3,460	14	3			
	91	Joseph Silvers and Co.	Moore Lane	2,438	11	6			
	92	Edward Westwood and Co.	Do.	1,380	15	0			
	93	William S. Wheely	Brettle Lane	3,667	8	6			
	94	Michael Grazebrook	Andmain	2,218	5	3			
	95	Thomas Littlewood	Holton End	3,645	4	0			
	96	Richard B. Usell	Wordsley	1,758	2	3			
	97	Thomas Hill	Coalburn Brook	1,645	14	0			
	98	Thomas Webb and Co.	Wordsley	5,745	6	0			
	99	John H. Pidcock and Co.	Platts	2,637	12	0			
	100	Philip Rufford	Stourbridge Heath	2,756	10	0			
	101	Sarah Eusell	Wordsley	2,254	7	9			
							105,001	7	9
York	102	Jepson and Co.	Mear	1,196	13	0			
	103	Charles Priestly	York	2,233	16	6			
							3,430	9	6
London, within the	104	Apsley Pellatt	Holland Street, Blackfriars	7,852	9	9			
Limits of the Chief	105	William Christie	Stangate	3,523	13	3			
Office	106	William Holmes	Ashentree Ct., Whitefriars	3,746	6	0			
							15,122	9	0
			Total, England				680,084	1	8¾

No. 7.

Names of the Glass Makers in the United Kingdom, &c., continued.

A Return, specifying the Names of the several Glass Makers in England, Scotland, and Ireland respectively, &c., continued.

SCOTLAND.

Collection.	Number.	Name.	Where situate.	Amount of Duty. £ s. d.	Total. £ s. d.
Ayr	1	Kerr, Dunlop, and Co.	Cartsdike	3,800 12 4½	3,800 12 4½
Edinburgh	2	Edinburgh & Leith Glass Company	Leith	4,592 1 9	
	3	Edinburgh & Leith Glass Company	Do.	2,936 17 0	7,528 18 9
Glasgow	4	Allan Fullarton	Dumbarton	12,318 12 0	
	5	Allan Fullarton	Do.	826 8 9	
	6	William Geddes	Anderston	4,980 17 0	
	7	John Geddes	Finnerston	3,058 3 0	
	8	Geddes, Kidston, and Co.	Anderston	4,530 0 3	25,714 1 0
Haddington	9	William Baillie and Co.	Portobello	6,476 3 1½	6,476 3 1½
Stirling	10	John Sandeman	Alloa	1,971 19 3	1,971 19 3
			Total, Scotland		45,491 14 6

IRELAND.

				£ s. d.	£ s. d.
Cork	1	Jeffrey O'Connell	Cork	1,958 17 9	
	2	Richard and E. Ronayne	Do.	2,917 4 6	4,876 2 3
Dublin	3	Andrew Crean	Dublin	2,491 3 9	
	4	Charles Mulvany	Do.	3,476 16 0	
	5	George Forbes	Do.	546 17 6	
	6	Costello and Co.	North Wall	3,390 17 9	9,905 15 0
Dundalk	7	Isaac M'Cane	Newry	1,269 10 9	1,269 10 9
Lisburn	8	John M'Connell	Belfast	1,651 11 6	
	9	John Kane	Do.	1,694 11 9	3,346 3 3
Waterford	10	Galehill and Co.	Waterford	3,002 7 9½	3,002 7 9½
			Total, Ireland		22,399 19 0½

		£ s. d.
Totals Collected	England	680,084 1 8¾
	Scotland	45,491 14 6
	Ireland	22,399 19 0½
Total United Kingdom		747,975 15 3¼

Note.—A similar calculation has been made, with reference to the number and expense of the officers employed in collecting this duty, to that stated in the accompanying account for Soap, and the result of such computation is, that, in the event of the duty ceasing, the aggregate annual saving would amount to £17,445.

Excise Office, London,
11th Dec. 1833.

G. A. Cottrell,
First General-Accountant.

Appendix No. 8.

A RETURN of the Amount of Duty charged on Glass, distinguishing the Amount charged on Flint, Plate, Broad, Crown, Bottle, and German Sheet Glass, in the last five Years, together with the Amount of Drawback on each Description of Glass.

		Amount of Duty charged on					Amount of Drawback paid on				
		Flint Glass.	Plate.	Broad.	Crown an German Sheet.	Bottle Glass.	Flint Glass.	Plate.	Broad.	Crown and German Sheet.	Bottle Glass.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.		£. s. d.	£. s. d.
Year 1830	England	170,284 11 3	39,903 0 0	7,267 10 0	304,643 17 8	95,968 1 6	59,993 5 8	1,873 2 9	. . . .	45,750 3 10	47,481 9 1
	Scotland	18,952 15 10	. . . .	. . . .	50,235 8 3	17,966 19 9	3,675 9 4	. . . .	. . . .	11,738 9 2	8,525 13 4
	Ireland	15,002 5 6	. . . .	. . . .	. . . .	5,342 11 6	2,386 0 6	. . . .	. . . .	. . . .	63 4 9
	United Kingdom	204,239 12 7	39,903 0 0	7,267 10 0	354,879 5 11	119,277 12 9	66,054 15 6	1,873 2 9	. . . .	57,488 13 0	56,070 7 2
Year 1831	England	178,771 15 9	45,233 6 0	8,872 10 0	331,819 8 6	85,568 2 11	64,622 18 2	2,082 11 4	. . . .	61,433 12 4	44,495 16 10
	Scotland	17,273 18 0	. . . .	. . . .	35,999 7 7	14,954 10 9	4,285 18 6	. . . .	. . . .	17,189 9 10	5,633 14 4
	Ireland	15,686 3 9	. . . .	. . . .	. . . .	2,331 6 10	3,925 16 11	. . . .	. . . .	27 4 3	67 9 5
	United Kingdom	211,731 17 6	45,233 6 0	8,872 10 0	367,818 16 1	102,854 0 6	72,834 13 7	2,082 11 4	. . . .	78,650 6 5	50,197 0 7
Year 1832	England	175,833 4 2	36,810 0 0	7,956 0 0	369,521 5 0	90,052 16 6	58,866 11 6	2,141 6 8	. . . .	58,392 12 0	47,098 7 6
	Scotland	17,864 18 9	. . . .	. . . .	12,318 12 0	15,308 3 9	5,091 9 7	7 3 0	. . . .	6,728 3 4	6,597 10 0
	Ireland	18,462 3 9	. . . .	. . . .	. . . .	3,937 15 3	3,768 3 9	. . . .	. . . .	. . . .	69 6 6
	United Kingdom	212,160 6 8	36,810 0 0	7,956 0 0	381,839 17 0	109,298 15 6	67,726 4 10	2,148 9 8	. . . .	65,120 15 4	53,765 4 0
Year 1833	England	184,991 9 6	43,586 12 1	9,459 0 0	477,693 9 11	93,902 6 3	56,478 3 9	1,861 1 6	. . . .	91,085 2 9	48,641 17 6
	Scotland	18,937 0 9	. . . .	. . . .	. . . .	17,130 15 0	5,312 11 10	14 17 0	. . . .	1,512 9 7	6,997 4 6
	Ireland	15,565 4 5	. . . .	. . . .	. . . .	2,087 8 0	4,219 7 4	. . . .	. . . .	4 7 11	85 4 2
	United Kingdom	219,493 14 8	43,586 12 1	9,459 0 0	477,693 9 11	113,120 9 3	66,010 2 11	1,875 18 6	. . . .	92,602 0 3	55,724 6 2
Year 1834	England	200,567 16 6	56,781 4 0	10,149 0 0	502,401 18 0	98,357 10 6	75,790 9 3	7,062 12 2	. . . .	111,501 12 4	46,780 9 0
	Scotland	17,830 6 8	. . . .	. . . .	. . . .	17,993 18 0	6,677 11 10	791 6 5	. . . .	609 11 9	5,060 5 3
	Ireland	14,919 14 2	. . . .	. . . .	. . . .	4,054 18 6	2,761 10 10	. . . .	. . . .	234 5 7	615 19 9
	United Kingdom	233,317 17 4	56,781 4 0	10,149 0 0	502,401 18 0	102,406 7 0	85,229 11 11	7,853 18 7	. . . .	112,345 9 8	52,456 14 0

Excise Office, London,
1st April, 1835.

G. A. Cottrell,
First General-Accountant.

No. 8.
Amount of Duty charged on Glass, distinguishing the Amount charged on Flint, Plate, Broad, Crown, Bottle, and German Sheet Glass, in the last five Years, together with the Amount of Drawback on each Description of Glass.

Appendix No. 9.

No. 9.

Total Quantities of each Denomination of Glass charged with Duty in each of the last five Years.

A RETURN of the Total Quantities of each Denomination of Glass charged with Duty in each of the last five Years.

		Quantities charged with Duty.				
		Flint Glass.	Plate.	Broad.	Crown and German Sheet.	Common Bottle.
		lbs.	Cwts.	Cwts.	Cwts.	Cwts.
Year 1830	England	6,811,382	13,301	4,845	82,896	274,194
	Scotland	758,111	. . .	. . .	13,669	51,334
	Ireland	600,091	. . .	. . .	. . .	15,264
	United Kingdom	8,169,584	13,301	4,845	96,565	340,792
Year 1831	England	7,150,871	15,067	5,915	90,291	244,480
	Scotland	690,956	. . .	. . .	9,795	42,727
	Ireland	627,447	. . .	. . .	. . .	6,661
	United Kingdom	8,469,274	15,067	5,915	100,086	293,868
Year 1832	England	7,033,328	12,270	5,304	100,550	257,294
	Scotland	714,597	. . .	. . .	3,352	47,737
	Ireland	738,487	. . .	. . .	. . .	11,251
	United Kingdom	8,486,412	12,270	5,304	103,902	316,282
Year 1833	England	7,399,659	14,501	6,306	129,984	268,292
	Scotland	757,481	. . .	. . .	. . .	48,945
	Ireland	622,609	. . .	. . .	. . .	5,964
	United Kingdom	8,779,749	14,501	6,306	129,984	323,201
Year 1834	England	8,022,713	18,922	6,766	136,708	281,021
	Scotland	713,213	. . .	. . .	. . .	51,411
	Ireland	596,788	. . .	. . .	. . .	11,585
	United Kingdom	9,332,714	18,922	6,766	136,708	344,017

Excise Office, London,
1st April, 1835.

G. A. Cottrell,
First General-Accountant.

Appendix No. 10.

No. 10.

Quantities of Crown Glass charged with Duty in the three Years preceding and the three Years subsequent to the raising of the Duty from £1 16s. 9d. to £3 13s. 6d.

An ACCOUNT of the Quantities of Crown Glass charged with Duty in the three Years 1810, 1811, 1812, and in the three Years 1814, 1815, 1816, being the three Years preceding and the three Years subsequent to the raising of the Duty from £1 16s. 9d. to £3 13s. 6d.

		Quantities charged with Duty.			
		England.	Scotland.	Ireland.	The United Kingdom.
		Cwts.	Cwts.	Cwts.	Cwts.
Years	1810	85,462	30,228	. . .	115,690
	1811	85,554	29,273	. . .	114,827
	1812	80,939	32,714	. . .	113,653
	1814	73,198	32,069	. . .	105,267
	1815	80,372	21,384	. . .	101,756
	1816	57,758	21,573	. . .	79,331

Excise Office, London,
1st April, 1835.

G. A. Cottrell,
First General-Accountant.

Appendix No. 11.

No. 11.

Amount of Duty charged on Glass Bottles since 1820, and amount of Drawback in each Year.

An ACCOUNT of the Total Amount of Duty charged in each Year on Glass Bottles since 1820, the Total Weight upon which charged, the Total Net Receipt in each Year, and the Total Amount of Drawback in each Year.

	Quantities charged.			Amount of Duty charged.			Net Receipt.			Amount of Drawback.		
	Cwts.	qrs.	lbs.	Dozens.	£.	s.	d.	£.	s.	d.	£.	s.	d.
England	230,660	2	14	. . .	94,188	13	0	44,279	13	8	49,908	19	4
Scotland	44,700	1	12	. . .	18,251	15	11¼	8,767	4	11¼	9,484	11	0
Ireland	. . . . .			30,791	355	5	7¼	336	0	4	19	5	3¼
Year 1821	275,360	3	26	30,791	112,795	14	6½	53,382	18	11¼	59,412	15	7¼
England	259,000	0	14	. . .	105,759	2	2½	51,496	15	10¾	54,262	6	3¾
Scotland	44,875	1	3	. . .	18,324	4	8	8,264	6	10	10,059	17	10
Ireland	. . . . .			33,580	387	9	2¾	384	1	4½	3	7	10¼
Year 1822	303,875	1	17	33,580	124,470	16	1¼	60,145	4	1¼	64,325	12	0
England	285,378	3	11	. . .	116,532	10	5½	64,296	19	5	52,235	11	0½
Scotland	55,718	1	13	. . .	22,751	9	5½	10,974	12	10½	11,776	16	7
Ireland	. . . . .			46,139	532	7	5½	498	16	5½	33	11	0
Year 1823	341,097	0	24	46,139	139,816	7	4½	75,770	8	9	64,045	18	7½
England	323,007	3	19	. . .	131,874	15	2½	80,168	17	11¼	51,705	17	3¼
Scotland	55,071	3	11	. . .	22,487	10	3¾	13,091	6	11¾	9,396	3	4
Ireland	. . . . .			29,258	337	11	10	284	18	3½	52	13	6½
Year 1824	378,079	3	2	29,258	154,699	17	4¼	93,545	3	2½	61,154	14	1¾
England	330,378	2	20	. . .	134,874	1	6	83,940	6	1¾	50,933	15	4¼
Scotland	62,089	2	0	. . .	25,353	3	10¾	18,168	6	6¾	7,184	17	4
Ireland	. . . . .			22,806	263	2	11	256	12	7¾	6	10	3¼
Year 1825	392,468	0	20	22,806	160,490	8	3¾	102,365	5	4¼	58,125	2	11½
England	332,591	2	17	. . .	135,777	7	11½	79,642	15	5¼	56,134	12	6¼
Scotland	86,384	2	24	. . .	35,272	11	10¼	20,394	14	6¼	14,877	17	4
Ireland	3,568	0	2	. . .	223	4	7¾	223	4	7¾			
Year 1826	422,544	1	15	. . .	171,273	4	5½	100,260	14	7¼	71,012	9	10½
England	331,606	1	7	. . .	135,693	17	4½	70,938	17	3	64,755	0	1½
Scotland	75,498	0	25	. . .	30,828	8	10	15,449	16	0	15,378	12	10
Ireland	11,163	2	11	. . .	716	6	9½	704	19	8½	11	7	1
Year 1827	418,268	0	15	. . .	167,238	13	0	87,093	12	11½	80,145	0	0½
England	343,119	1	18	. . .	129,878	10	8¾	66,214	2	10¾	63,664	7	10
Scotland	74,177	2	26	. . .	28,233	14	8¼	13,673	9	6¼	14,560	5	2
Ireland	13,501	3	22	. . .	3,360	0	1¼	3,333	10	7¼	26	9	6
Year 1828	430,799	0	10	. . .	161,472	5	6¼	83,221	3	0¼	78,251	2	6
England	301,867	3	0	. . .	105,653	14	3	57,753	5	3	47,900	9	0
Scotland	72,528	1	2	. . .	25,384	17	10½	15,668	13	5½	9,716	4	5
Ireland	8,499	2	17	. . .	2,974	17	6¾	2,936	10	6¾	38	7	0
Year 1829	382,894	2	19	. . .	134,013	9	8¼	76,358	9	3¼	57,655	0	5
England	274,194	2	0	. . .	95,968	1	6	48,486	12	5	47,481	9	1
Scotland	51,334	1	0	. . .	17,966	19	9	9,441	6	4¼	8,525	13	4¾
Ireland	15,264	2	0	. . .	5,342	11	6	5,279	6	9¾	63	4	8¼
Year 1830	340,793	1	0	. . .	119,277	12	9	63,207	5	7	56,070	7	2
England	244,480	1	19	. . .	85,568	2	11¼	41,072	6	1¾	44,493	16	9½
Scotland	42,727	1	0	. . .	14,954	10	9	9,320	16	4¾	5,633	14	4¼
Ireland	6,660	3	26	. . .	2,331	6	10½	2,263	17	5¼	67	9	5¼
Year 1831	293,868	2	17	. . .	102,854	0	6¾	52,656	19	11¾	50,197	0	7
England	257,293	3	4	. . .	90,052	16	6	42,954	8	11½	47,098	7	6¾
Scotland	47,821	0	23	. . .	15,337	8	5½	8,739	18	4½	6,596	10	0¾
Ireland	11,250	3	0	. . .	3,937	15	3	3,868	8	9	69	6	6
Year 1832	316,365	2	27	. . .	109,328	0	2¼	55,561	16	0¾	53,765	4	1½

Excise Office, London, 4th Nov. 1833.

G. A. Cottrell, First General-Accountant.

Appendix No. 12.

No. 12.

Total Amount of Duty charged on Glass Bottles, and Amount of Drawback, for the Years 1833 and 1834, respectively.

An ACCOUNT of the Total Amount of Duty charged on Glass Bottles, the Total Weight upon which charged, the Total Net Receipt, and the Total Amount of Drawback, for the Years 1833 and 1834, respectively.

	Amount of Duty charged.	Weight upon which charged.	Net Receipt.	Amount of Drawback.
	£. s. d.	Cwts.	£. s. d.	£. s. d.
Year 1833 . England . . .	93,902 6 3	268,292	45,260 8 9	48,641 17 6
Year 1833 . Scotland . . .	17,130 15 0	48,945	10,133 10 6	6,997 4 6
Year 1833 . Ireland . . .	2,087 8 0	5,964	2,002 3 10	85 4 2
United Kingdom .	113,120 9 3	323,201	57,396 3 1	55,724 6 2
Year 1834 . England . . .	98,357 10 6	281,021	51,577 1 6	46,780 9 0
Year 1834 . Scotland . . .	17,993 18 0	51,411	12,933 12 9	5,060 5 3
Year 1834 . Ireland . . .	4,054 18 6	11,585	3,438 18 9	615 19 9
United Kingdom .	120,406 7 0	344,017	67,949 13 0	52,456 14 0

Excise Office, London, 15th April, 1835.

G. A. Cottrell, First General-Accountant.

Appendix No. 13.

No. 13.

Quantity and declared Value of Earthenware and Glass Exported from the United Kingdom in the Years 1820, 1825, 1830, and 1832.

An ACCOUNT of the Quantity and declared Value of Earthenware and Glass Exported from the United Kingdom in the Years 1820, 1825, 1830, and 1832, respectively.

	Earthenware and Glass Exported from the United Kingdom.							
	Quantities Exported in the Years				Declared Value thereof in the Years			
	1820	1825	1830	1832	1820	1825	1830	1832
Earthenware, viz.—					£.	£.	£.	£.
Porcelain . . . . Pieces	254,358	106,290	82,982	99,813	12,028	6,020	4,192	4,082
Common . . . . ,,	23,928,018	35,487,766	34,474,975	42,962,314	297,497	396,055	435,548	484,786
Red Pottery and Brown Stone Ware . . . ,,	130,119	287,470	175,657	203,156	2,952	3,757	2,453	1,919
Total . £					312,477	405,832	442,193	490,787
Glass, viz.								
Plate Glass . . Square Feet	2,680	8,887	12,724	14,111	1,489	7,976	5,627	6,277
Flint and Phial Glass Cwts.	23,326	31,516	20,401	20,798	270,309	345,917	169,903	162,934
Window Glass . . ,,	15,816	16,136	12,483	14,335	104,160	118,956	84,927	94,611
Common Bottles . ,,	133,142	132,226	156,873	154,627	121,267	122,382	139,484	137,273
Looking-glasses and Mirrors . . . Value:	. . .	. . .	. . .	. . .	9,031	5,888	1,602	1,621
Total . £					506,256	601,119	401,543	402,716

Inspector-General's Office, Custom House, London, 10th Oct. 1833.

R. D. Woodifield.

Appendix No. 14.

No. 14.

Quantity and declared Value of Earthenware and Glass Exported from the United Kingdom in the Years 1833 and 1834, respectively.

An ACCOUNT of the Quantity and declared Value of Earthenware and Glass Exported from the United Kingdom in the Years 1833 and 1834, respectively.

Years.	Earthenware.		Glass.							
	Quantity.	Declared Value.	Flint.		Plate.		Crown and German Sheet.		Bottle.	
			Quantity.	Declared Value.	Quantity.	Declared Value.	Quantity.	Declared Value.	Quantity.	Declared Value.
	Pieces.	£.	lbs.	£.	Cwts.	£.	Cwts.	£.	Cwts.	£.
1833	46,258,549	496,963	2,267,418	172,834	243	9,241	19,335	122,349	159,210	141,421
1834	44,015,623	493,382	2,926,988	201,348	1,588	12,175	23,483	147,709	149,876	135,640

Note.—The above Account, so far as relates to Earthenware, and the declared Value of Glass Exported, has been furnished from information obtained from the Customs Department.

Excise Office, London, 15th April, 1835.

G. A. Cottrell, First General-Accountant.

Appendix No. 15.

No. 15.

Amount of Glass charged and paid Duty in the Year 1832, in the Newcastle Collection.

NEWCASTLE COLLECTION.

AMOUNT of Glass charged and paid Duty in the Year ended 5th January, 1833.

Rounds	Flint Glass.	Crown Glass.	Broad Glass.	Bottle Glass.	Amount of Duty.
1832	Cwt. qrs. lbs.	Cwt.	Cwt.	Cwt.	£. s. d.
1	2,559 0 7	2,948	310	8,979	18,078 0 0
2	2,958 3 13	4,110	318	9,407	23,091 11 3
3	2,374 3 1	4,098	269	3,211	21,356 11 3
4	2,311 3 24	4,032	259	9,251	27,694 17 6
5	1,635 0 11	3,976	266	9,783	21,531 5 9
6	3,984 2 3	4,302	266	10,102	22,724 16 9
7	1,823 3 14	3,663	143	9,461	19,262 8 0
8	2,371 2 3	3,391	328	10,420	23,244 1 6
Total	20,019 2 20	30,520	2,159	70,614	176,983 12 0

Newcastle, 5th Nov. 1833. Robert Coulson, Collector.

Appendix No. 16.

No. 16.

Amount of Drawback or Allowances on Glass in each of the last five Years ended 5th January, 1835.

A RETURN of the Amount of Drawback or Allowances on Glass in each of the last five Years, ended 5th January, 1835.

	Amount of Drawback.	Amount of Allowances. On Glass used in building Churches, &c. per Act 3 Geo. IV. c. 72.	Amount of Allowances. For los Metal.	Amount of Allowances. For Over-charges, &c.	Amount of Allowances. Total.	Total Drawbacks and Allowances.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
England . . .	155,098 1 4	1,953 17 4	151 6 3	. . .	2,105 3 7	157,203 4 11
Scotland . . .	23,939 11 10	. . .	. . .	. . .	. . .	23,939 11 10
Ireland . . .	2,449 5 3	. . .	. . .	. . .	. . .	2,449 5 3
Year ended 5th January, 1831	181,486 18 5	1,953 17 4	151 6 3	. . .	2,105 3 7	183,592 2 0
England . . .	172,634 18 8	1,064 5 9	387 10 2	. . .	1,451 15 11	174,086 14 7
Scotland . . .	27,109 2 8	. . .	. . .	. . .	. . .	27,109 2 8
Ireland . . .	4,020 10 7	. . .	. . .	. . .	. . .	4,020 10 7
Year ended 5th January, 1832	203,764 11 11	1,064 5 9	387 10 2	. . .	1,451 15 11	205,216 7 10
England . . .	166,498 17 8	914 19 10	874 13 9	. . .	1,789 13 7	168,288 11 3
Scotland . . .	18,424 5 11	. . .	. . .	. . .	. . .	18,424 5 11
Ireland . . .	3,837 10 3	. . .	. . .	. . .	. . .	3,837 10 3
Year ended 5th January, 1833	188,760 13 10	914 19 10	874 13 9	. . .	1,789 13 7	190,550 7 5
England . . .	198,066 5 6	1,380 6 3	1,502 7 1	. . .	2,882 13 4	200,948 18 10
Scotland . . .	13,837 2 11	. . .	. . .	9 17 3	9 17 3	13,847 0 2
Ireland . . .	4,308 19 5	. . .	. . .	. . .	. . .	4,308 19 5
Year ended 5th January, 1834	216,212 7 10	1,380 6 3	1,502 7 1	9 17 3	2,892 10 7	219,104 18 5
England . . .	241,135 2 9	801 1 3	2,618 9 9	. . .	3,419 11 0	244,554 13 9
Scotland . . .	13,138 15 3	. . .	. . .	. . .	. . .	13,138 15 3
Ireland . . .	3,611 16 2	. . .	. . .	. . .	. . .	3,611 16 2
Year ended 5th January, 1835	257,885 14 2	801 1 3	2,618 9 9	. . .	3,419 11 0	261,305 5 2

Excise Office, London, 1st April, 1835. G. A. Cottrell, First General-Accountant.

Appendix No. 17.

No. 17.

A Return of all Prosecutions against Glass-makers in each of the last three Years.

A RETURN of all Prosecutions against Glass-makers, specifying the Amount of Penalties awarded in each Case, the Amount recovered, and the Amount remitted in each of the last three Years.

Number.	Offence.	Amount of Penalty. Awarded.	Recovered.	Remitted.
	Year 1832.—England.	£. s. d.	£. s. d.	
1	Opening by art and contrivance four annealing arches after having been locked by the Officers	2,000 0 0	2,000 0 0	
	Scotland and Ireland	. . .	Nil.	
	Year 1833.—England.			
1	Entering broken or waste Glass for exportation on Drawback .	100 0 0	100 0 0	
	Scotland and Ireland	. . .	Nil.	
	Year 1834.—England.			
1	Removing Glass before the Duty was charged	28 0 0	28 0 0	
2	Ditto Ditto	25 0 0	25 0 0	
	Scotland and Ireland		Nil.	

Note.—The above Return of Prosecutions has been confined to legal or entered Glass-makers.

Excise Office, London, 21st March, 1835. G. A. Cottrell, First General-Accountant.

Appendix No. 18.

No. 18.

Prosecutions, on account of Infractions of the Excise Laws relating to Glass, in each of the last Three Years.

A RETURN of all Prosecutions whatever, on account of Infractions of the Excise Laws relating to Glass, in each of the last Three Years, specifying the Amount of Penalties awarded, the Amount recovered, and the Amount remitted in each Case.

Number.	Offence.	Amount of Penalty. Awarded.	Recovered.	Remitted.	
	Year 1832.—England.	£.	£.	£.	
1	Opening by art and contrivance four annealing Arches, after having been locked by the Officers	2,000	2,000		
2	Making Glass illegally	50	. .	. .	Imprisoned.
3	Removing Glass before charged with Duty	. .	. .	. .	Acquitted.
4	Ditto	. .	. .	. .	Ditto
5	Making Glass illegally	30	. .	. .	Imprisoned.
6	Ditto	30			
7	Ditto	150	150		
8	Concealing Glass to evade the Duty	100	100		
9	Making Glass illegally	30	. .	. .	Imprisoned.
10	Ditto	60	. .	. .	Ditto
11	Ditto	200	. .	. .	Ditto
12	Concealing Glass to evade the Duty	100	. .	50	Absconded.
13	Removing Glass illegally	100	10	90	
14	Making Glass illegally	. .	. .	. .	Goods condemned.
15	Ditto	. .	. .	. .	Ditto
16	Ditto	. .	. .	. .	Ditto
17	Removing Glass to evade the Duty	. .	. .	. .	Ditto
18	Making Glass illegally	. .	. .	. .	Ditto
19	Ditto	. .	. .	. .	Ditto
20	Ditto	. .	. .	. .	Ditto
21	Ditto	. .	. .	. .	Ditto
22	Ditto	. .	. .	. .	Ditto
23	Ditto	. .	. .	. .	Ditto
24	Ditto	. .	. .	. .	Ditto
25	Ditto	. .	. .	. .	Ditto
26	Ditto	. .	. .	. .	Ditto
27	Ditto	. .	. .	. .	Ditto
28	Ditto	. .	. .	. .	Ditto
29	Ditto	. .	. .	. .	Ditto
30	Ditto	. .	. .	. .	Ditto
31	Ditto	. .	. .	. .	Ditto
32	Ditto	. .	. .	. .	Ditto
33	Removing Glass to evade the Duty	. .	. .	. .	Ditto
34	Ditto	. .	. .	. .	Ditto
	Scotland and Ireland	. .	Nil.		
	Year 1833.—England.				
1	Entering broken or waste Glass for Exportation on Drawback	100	100		
2	Making Glass illegally	25	. .	. .	Imprisoned.
3	Ditto	100	. .	. .	Ditto
4	Removing Glass illegally	100	. .	50	Absconded.
5	Ditto	200	£11 14s.	150	Imprisoned.
6	Ditto	100	. .	75	Unsettled.
7	Ditto	100	. .	75	Absconded.
8	Ditto	100	. .	75	Ditto
9	Ditto	100	. .	75	Ditto
10	Ditto	100	. .	75	Unsettled.
11	Ditto	100	. .	75	Ditto
12	Removing Glass before weighed, in connivance with the Officer, &c.	. .	. .	. .	Verdict for defendant.
13	Making Glass illegally	. .	. .	. .	Goods condemned.
14	Ditto	. .	. .	. .	Ditto
15	Ditto	. .	. .	. .	Ditto
16	Ditto	. .	. .	. .	Ditto
17	Ditto	. .	. .	. .	Ditto
18	Ditto	. .	. .	. .	Ditto
19	Ditto	. .	. .	. .	Ditto
20	Ditto	. .	. .	. .	Ditto
21	Ditto	. .	. .	. .	Ditto
22	Ditto	. .	. .	. .	Ditto
23	Ditto	. .	. .	. .	Ditto
24	Ditto	. .	. .	. .	Ditto
25	Ditto	. .	. .	. .	Ditto
26	Ditto	. .	. .	. .	Ditto
27	Ditto	. .	. .	. .	Ditto
28	Ditto	. .	. .	. .	Ditto
29	Ditto	. .	. .	. .	Ditto
30	Ditto	. .	. .	. .	Ditto
31	Ditto	. .	. .	. .	Ditto
32	Ditto	. .	. .	. .	Ditto
33	Ditto	. .	. .	. .	Ditto
34	Ditto	. .	. .	. .	Ditto
35	Ditto	. .	. .	. .	Ditto
36	Ditto	. .	. .	. .	Ditto
37	Ditto	. .	. .	. .	Ditto
38	Importing Glass illegally	. .	. .	. .	Ditto
	Scotland	. .	Nil.		

A RETURN of all Prosecutions relating to Glass, &c., continued.

No. 18.

Prosecutions on account of Infractions of the Excise Laws relating to Glass, &c., continued.

No.	Offence.	Amount of Penalty. Awarded.	Recovered.	Remitted.	
	Year 1833.—Ireland.	£.	£.	£.	
1	Being found in an unentered Glass Manufactory	30	. .	. .	Imprisoned three months.
2	Ditto	30	. .	. .	Ditto
3	Ditto	30	. .	. .	Ditto
4	Ditto	30	. .	. .	Ditto
5	Ditto	30	. .	. .	Ditto
6	Ditto	30	. .	. .	Ditto
7	Ditto	30	. .	. .	Ditto
8	Ditto	30	. .	. .	Ditto
9	Removing Glass to evade the Duty	. .	. .	. .	Goods condemned.
10	Ditto	. .	. .	. .	Ditto
11	Making Glass illegally	. .	. .	. .	Ditto
12	Ditto	. .	. .	. .	Ditto
13	Removing Glass to evade the Duty	. .	. .	. .	Ditto
14	Ditto	. .	. .	. .	Ditto
15	Ditto	. .	. .	. .	Ditto
16	Ditto	. .	. .	. .	Ditto
17	Ditto	. .	. .	. .	Ditto
18	Ditto	. .	. .	. .	Ditto
19	Ditto	. .	. .	. .	Ditto
20	Ditto	. .	. .	. .	Ditto
21	Making Glass illegally	. .	. .	. .	Ditto
	Year 1834.—England.				
1	Removing Glass before Duty charged	28	28		
2	Ditto	25	25		
3	Making Glass illegally	25	. .	. .	Insolvent.
4	Concealing Glass to evade the Duty	100	. .	75	Absconded.
5	Ditto	100	. .	75	Ditto
6	Removing Glass to evade the Duty	100	. .	75	Ditto
7	Ditto	100	. .	75	Ditto
8	Concealing Glass to evade the Duty	100	. .	75	Ditto
9	Ditto	100	1	99	
10	Receiving Glass with fraudulent intent	100	. .	75	Imprisoned.
11	Ditto	100	. .	75	Absconded.
12	Ditto	100	. .	50	Ditto
13	Ditto	100	. .	95	Ditto
14	Ditto	100	. .	75	Ditto
15	Making Glass illegally	25	. .	. .	Imprisoned.
16	Ditto	25	. .	. .	Depending.
17	Ditto	25	. .	. .	Imprisoned.
18	Ditto	. .	. .	. .	Goods condemned.
19	Ditto	. .	. .	. .	Ditto
20	Ditto	. .	. .	. .	Ditto
21	Ditto	. .	. .	. .	Ditto
22	Ditto	. .	. .	. .	Ditto
23	Ditto	. .	. .	. .	Ditto
24	Ditto	. .	. .	. .	Ditto
25	Ditto	. .	. .	. .	Ditto
26	Ditto	. .	. .	. .	Ditto
27	Ditto	. .	. .	. .	Ditto
28	Ditto	. .	. .	. .	Ditto
29	Ditto	. .	. .	. .	Ditto
30	Ditto	. .	. .	. .	Ditto
31	Ditto	. .	. .	. .	Ditto
32	Ditto	. .	. .	. .	Ditto
33	Ditto	. .	. .	. .	Ditto
34	Ditto	. .	. .	. .	Ditto
35	Ditto	. .	. .	. .	Ditto
36	Ditto	. .	. .	. .	Ditto
37	Ditto	. .	. .	. .	Ditto
38	Ditto	. .	. .	. .	Ditto
39	Ditto	. .	. .	. .	Ditto
40	Ditto	. .	. .	. .	Ditto
41	Ditto	. .	. .	. .	Ditto
42	Ditto	. .	. .	. .	Ditto
43	Ditto	. .	. .	. .	Ditto
44	Ditto	. .	. .	. .	Ditto
45	Ditto	. .	. .	. .	Ditto
46	Ditto	. .	. .	. .	Ditto
47	Ditto	. .	. .	. .	Ditto
48	Ditto	. .	. .	. .	Ditto
49	Ditto	. .	. .	. .	Ditto
50	Ditto	. .	. .	. .	Ditto
51	Concealing Glass to evade the Duty	. .	. .	. .	Ditto
52	Making Glass illegally	. .	. .	. .	Ditto
53	Entering Glass for Exportation on Drawback of less Value than the Law requires	. .	. .	. .	Ditto
54	Ditto	. .	. .	. .	Ditto
	Year 1834.—Scotland.				
1	Making Glass illegally	100	. .	75	Unsettled.
2	Removing Glass to evade the Duty	. .	. .	. .	Goods condemned.
	Ireland.				
1	Being found in an unentered Glass Manufactory.	. .	. .	. .	Imprisoned three months.
2	Ditto	. .	. .	. .	Ditto
3	Ditto	. .	. .	. .	Ditto
4	Ditto	. .	. .	. .	Ditto
5	Ditto	. .	. .	. .	Ditto
6	Ditto	. .	. .	. .	Ditto
7	Ditto	. .	. .	. .	Ditto
8	Ditto	. .	. .	. .	Ditto
9	Ditto	. .	. .	. .	Ditto
10	Ditto	. .	. .	. .	Ditto

Excise Office, London, 18th May 1835.

G. A. Cottrell, First General-Accountant.

EXAMINATIONS.

ENGLAND.

MINUTES of EVIDENCE taken before the COMMISSIONERS of EXCISE INQUIRY, at their Office in London.

Sir HENRY PARNELL, Bart., M.P., in the Chair.

APPENDIX No. 19.

20th March, 1835.

Examinations.

No. 19.
Sir Francis Doyle.
20th March, 1835.

Sir Francis Doyle, Chairman of the Board of Excise, was further examined as follows:

The Commissioners have seen a deputation of the flint glass trade, who were deputed to wait upon Sir Robert Peel, and they have presented to them a memorial, a copy of the one presented to him; have you seen that memorial?—They came to me afterwards, and stated that they had sent in a memorial, and they gave me an abstract of it.

They stated that the trade was in so bad a state that they were apprehensive of complete ruin unless the duty was considerably reduced?—That was the point.

Have you reason to believe that their statements were well founded?—They stated that very extensive frauds are committed both at the licensed glass traders' premises, and also by the class of illicit glass manufacturers in the different towns; and that the Revenue in consequence is very much defrauded,—that their trade was very much injured on these points. With regard to the unlicensed manufacturers, there can be no doubt that, in the large towns especially, there are a good many unlicensed manufacturers; but they carry on their operations in a very small way, and the wares which they manufacture, from the hurry with which they work, and from the circumstances under which they are placed, are of a most inferior quality. They are sold at a very low price, and are purchased by that class of persons who, if they did not get this very cheap and coarse article of glass, would in all probability use earthenware. I doubt very much, therefore, though frauds of this kind do exist, whether they amount to any great diminution of the Revenue, or to any very great interference with the licensed trader; such is the impression also of our officers, who have been concerned in the detection of those persons. I do not think, therefore, these frauds can be taken into the account as of any very great importance. With regard to the evasion of duty at the licensed manufacturers', I had a great deal of conversation with one of the most intelligent of those persons, who came up in this very deputation, Mr. Shortridge, and he seemed to me to admit that our regulations for the protection of the duty are as good as they could be. He said that he did not think there was any improvement that could be made in the regulations for the security of the duty, but he said that the prices of their manufactured articles were so low that it did imply the existence of fraud to a great extent; and the other gentleman seemed to think, that as the regulations were good, the low prices must be the result of collusion on the part of the trade with the officers. Of course, no regulations can altogether guard against collusion; but at the same time, although frauds, no doubt, may exist in the glass trade, as they do exist in every trade, I apprehend that the statement of these parties, upon that subject, is very much exaggerated, because it is hardly possible, if collusion existed to any great extent, that, with so many officers as must be concerned in it, we should have had no intimation of it. None of our superior officers here, who have gone down into those countries, the surveying-general examiners, have been able to trace anything of that sort out, and the impression upon their minds is, that it does not exist to anything like the extent that these gentlemen say. Certainly two years ago the trade did not appear to be under that impression. A large deputation of them went to the late Chancellor of the Exchequer, and subsequently they came to the Excise, and I was in conference with them, and so far from their then recommending, as a means of securing the Revenue against fraud, the reduction of the duty, they actually proposed to Lord Althorp raising the duty from 6*d.* to 8*d.* as a measure which would produce a great increase of the Revenue, without any injury to the manufacturers. I think I have got a copy of the letter which was sent to Lord Althorp, and formed part of the communication made to him by the deputation which at that time came up, consisting of a great number of persons connected with the trade. I do not myself concur in that opinion as to the expediency of raising the duty, but I merely say that I do not think the cause of the depression in the market arises from the commission of fraud, and I am satisfied that the trade generally were not of that opinion two years ago, when the regulations were exactly the same; and I am, therefore, inclined to think that this statement as to the causes of the depression is erroneous, and representations as to the extent of evasion much exaggerated. Of the depression itself the trade are unquestionably the best judges; but there is scarcely a trade in which we do not

hear the persons engaged in it declare that they are ruined by the low prices, whether there be an Excise duty upon the article with which it is concerned or not, and perhaps, in the general depression which is said to exist in most branches of trade, the glass trade partakes; but I doubt whether it arises from the cause they assign to it, for though frauds, as I have before stated, may exist, I do not think there is evidence of their being carried on to any extent, and the deputation certainly gave me none when I pressed for it except the general depression of the prices.

The Commissioners are told, with respect to the unlicensed houses, that great additional facility has been given to their evasion by the use of the artificial alkali, and that enables them to produce a better quality?—With regard to the production of a better quality, our people who have been concerned in the detections seem to think that the quality of the article is very inferior, but of course any improvement, such as that mentioned by enabling them to work with more ease, will no doubt give greater facility to their operations. But I understand that lately the Jews and people of that description get boys, who have been before employed at the entered glass-houses, to work for them, paying them a certain sum, and disposing of the produce; and when the boy is taken up he has no means of paying the penalty, while the real offender is in the back ground. Unquestionably, with regard to the reduction of duty, if you reduce the duty to a certain extent, this species of fraud will be greatly checked.

It seemed to be the opinion of the deputation that the reduction of the duty two-thirds would crush the unlicensed manufacturers?—I should think a reduction of one-half would do it. I do not believe, however, that the deputation thought much of the interference with their manufacture from that source; but I have very little doubt, if you reduce the duty one-half, you would almost entirely crush the unlicensed manufacture: it only exists in the large towns.

Is it not generally admitted that there is a greater facility of evasion in the case of flint glass than in the two other branches, the bottle and crown?—I should apprehend to a certain extent there is.

Are not the restrictions upon the flint-glass maker much more severe and exact than they are upon the other two with respect to the pot?—The pot in the case of flint glass is closed, but, for 16 hours after it has been charged with materials, the trader can alter and change the metal as he pleases; he afterwards closes it, and when he thinks proper to give notice, it is opened and gauged. I think in the other case the pots are open.

There are complaints of the closing, and of those restrictions in flint glass interfering in some degree with experiments, particularly with the improvement of the article. Now, assuming that they are necessary for the security of the Revenue, supposing the duty were recommended to be reduced two-thirds, would it not be possible in some degree to modify the present restrictions?—I doubt whether that could be done, I should be inclined to say not. If any distinct restriction were pointed out, it might be subject to particular consideration; but I should imagine that these regulations do not interfere with the fair business of the trade. They were made in concurrence with the trade itself; the trade discussed them. There were some points stated by the trade in 1832, when they thought the existing regulations were hard upon them; those were modified at that time according to their wishes, and they expressed themselves perfectly satisfied. In cases of experiment, there is a clause in the Act which enables the Treasury to authorize, under any regulations, that the Board of Excise may approve of the manufacture of glass for scientific purposes, and that has been extended very much by the liberal construction that has been given to the clause. The fact is, that whenever an application is made for permission to make any experiments, and notice is given to the officer, arrangements are made by which the experiments are tried by the trade, and if any improvement or any mode of improving the manufacture were to arise out of such experiments with which any of our existing regulations clashed, there can be no doubt that then they would be modified in such a way as would, in concurrence with the trade, allow the free manufacture of that particular article, just in the same way as the present regulations were originally framed in concurrence with the trade.

Will you have the goodness to detail the process of taking the gauge?—The pots are of certain dimensions, and then the gauge is taken; the gauge consists of nothing but putting an iron rod into the pot, and ascertaining the number of dry inches. They never gauge till the trader himself declares that the metal is fit for it, and gives regular notice.

Are they gauged before or after they are skimmed?—I think it is before they are skimmed; but as far as the gauging is concerned that cannot at all interfere with the quality of the metal. Formerly the manufacturer was not allowed to take out any materials after they had been once put into the pot and the process of melting had commenced, but now they are allowed, as I before observed, 16 hours, in which they may change or alter the materials; then they close the pot at the proper time, after having seen, previously to closing it, that the metal has taken the right colour and the right turn; afterwards, whenever they think that the time has come when they ought to commence working the metal, at that moment the gauge is taken.

And they are responsible for the quantity of metal in the pot?—It is charged at 2½*d.* per lb. of the gross gauge; this amounts to 6*d.* per lb. duty on the manufactured article, of which they must produce 40 per cent. They were formerly obliged to produce 50, and in 1832 this was one of the subjects under discussion. They said that though sometimes they made 50 per cent., yet in many cases they did not make above 40, or that they were obliged to work up the metal at the bottom of the pot, which was sometimes impure. This point was then conceded to the trade. But with regard to the alleged interference of the Excise regulations, I have never been able to get from the trade in what part of the process it is that our regulations do interfere with the improvement of the article.

Examinations.

No. 19.
Sir Francis Doyle.
20th March, 1833.

Of course, whatever metal they make is charged; now that being charged, it follows, of course, that they will make the whole of that into saleable articles, otherwise they will lose the duty?—No; because if at the end of the journey they find any of that metal in a state not fit to manufacture, they are allowed to lade it out of the pots; there is an allowance of the duty; and afterwards, in the weighing room, when the manufactured article is found there, if the trader says, "this article is damaged, this will not do," he is allowed to break it down without being charged with duty. Those were considered the whole amount of the grievances that existed at that time, and those points were conceded to the trade.

Still, supposing that a man wishes to try experiments, he is allowed to try them only—he must pay for the metal with which he tries them?—If a man did propose to try an experiment, he might get permission to do so by application; of course a man could not be allowed, under the name of making experiments, to dispose of his metal; it must be subject to some charge. If it is spoiled metal, and he cannot make it into wares at the end of his journey, he is allowed to get rid of it, and it is made up again; if, after it is manufactured, there are flaws in it, he is allowed to break it up again, and he is not charged for it.

It seems as if these complaints might be very much obviated by taking the goods as they come from the lear?—I think it would be exposed to considerable danger of fraud.

Would not that danger be very much diminished by a reduction of the duty?—Of course all reductions of duty, *pro tanto*, diminish the temptation to fraud; but, as long as you have any duty upon the article, I do not think you would secure it without the check of the present or similar regulations.

Perhaps that is a subject upon which it might be desirable to have a conference between the trade and the Excise?—Perhaps it might; but still I think that most of the honest part of the trade would be for keeping up the regulations.

Will you have the goodness to state what has passed with respect to the drawback on flint glass?—The allowance of drawback on flint glass was fully considered at that time, (1832,) although the trade then requested some slight addition to the rate of drawback. Upon conceding to them the 40 per cent. instead of 50, and also enabling them to break down the glass that was manufactured in an imperfect state, and not charging the 6*d.* duty upon it, which formed the principal grounds upon which the higher rate of drawback was claimed, they acquiesced in the continuance of the drawback at its present rate, and expressed themselves perfectly satisfied. With respect to the drawback, it is a curious thing that in 1805 the duty was 5¼*d.* a pound; the drawback was 7*d.*; that made a difference of 1¾*d.*, 33 per cent. on the duty. The quantity charged upon the average of the three following years, 1806, 1807, and 1808, was 7,617,000 lbs. weight; the quantity exported was 1,756,000. Then in 1812 (there having been in 1811 a reduction of the drawback to the same amount as the duty of which the trade complained) the drawback was again raised to 7*d.*; and in the same year, afterwards, the duty was doubled, which made it 10½*d.*; and the drawback was doubled also, so that, instead of 7*d.*, it was 14*d.* Upon the average of the three following years the quantity charged was 6,014,000 lbs., showing a decrease in the quantity brought to charge; but the quantity exported was 2,366,000 lbs., showing an immense increase in the export, so that the difference of 3½*d.*, between the drawback and the duty, at once more than doubled the exportation, clearly not from any increased trade to that extent, but because they exported all sorts of heavy articles, upon which probably there was little or no loss, and the drawback being at a much higher rate than the duty, it operated as a bounty on exportation, and it is a clear proof that we should be very guarded in giving any increased rate of drawback. It is always to be recollected that the duty forms upon the fine articles a much less proportion of the cost of the article, particularly in the cut glass, where the duty is a mere fraction of the cost. With regard to the Irish houses which have been referred to, one of the Irish manufacturing firms, that of Messrs. Mulvany, has complained as to the regulations, and I in consequence looked into their trade. The Commissioners are aware that till the year 1825 there was no duty upon glass in Ireland, and it is a curious thing that in the following year the amount of the produce at this house was taken, and it turns out that since these regulations have been imposed the quantities manufactured by them appears to have doubled. I believe the duty in Ireland had this effect. Some houses existed previously to the duty for the mere purpose of manufacturing coarse articles, to be smuggled over here free of duty. The moment that the duty was extended to Ireland, it put down some of those houses; but with respect to the better houses, not only has the extent of their trade increased, but the quality of the manufactured article has, I understand, very much improved. Almost all of the articles of luxury, for the use of the better classes, were imported, I have understood, from England; but latterly, I believe, the Irish manufacturers have begun to supply a considerable portion of them.

Supposing the duty to be reduced to 2*d.* per pound, would it not be possible to take the charge upon the manufactured article, keeping up a superintendence and an examination of the pots in the process of the manufacture, but not making the charge upon the fluxed metal?—I do not apprehend that it could be done with safety; the gauge of the fluxed metal is a check upon the subsequent production of the article in its manufactured state, and I believe that it would expose the Revenue to great fraud if the existing regulations, from the time of taking the gauge in the pot till the final weighing and re-weighing of the manufactured article, were removed; and in that opinion I would almost venture to say that I should be confirmed by the most respectable portion of the trade. It is, however, perfectly true that the effect of reducing duty must always be to diminish the temptations to commit fraud.

As the greater part of the flint glass goods must pass through the annealing arch, is it not possible either to number them in the annealing arch, or to take them at the mouth as they come out, with sufficient accuracy to prevent their being smuggled?—I should think not; there

must be always a person watching at the time they are taken out, and I do not think that could be done with safety, because the Excise would have no check then upon their own officer unless there was the previous check of the gauge; that secures the duty to a certain extent, and we know then that we have got the amount of the duty pretty fairly; but if we were to omit that, of course we should have no check upon the officer.

How is it that that is not now the case?—Because he takes his gauges, and when the supervisor comes after him he is able to check them, and the officer will not venture to take a wrong gauge.

Why not keep the gauge as a check only, and not charge by the gauge?—That would amount to the same thing, because it would be a charge upon every thing that was manufactured, and, if there is any part of the metal that is not manufactured, that he is allowed now. If you keep up the gauge and keep up the inspection of the officer, I think you may as well keep it as a charge. It amounts exactly to the 6*d.* a pound upon the manufactured article, and it is a check not only upon the trader, but it is a considerable check upon the officer; and that is the great object of having checks at the commencement of every subject of Excise duty, that you may have a continued check upon the officers.

Assuming, for the sake of the question, that the Excise regulations upon flint glass are injurious to the manufacture, you see no other mode of remedying the evil than a total abolition?—I do not think a reduction of the duty would enable you to dispense with the Excise regulations; I see that the duty has improved in the last year considerably.

It appears that for the year 1833 the drawback upon flint glass amounted to nearly one-third of the gross amount of the duty; that is to say, it was £66,000 upon £219,000?—It is probable that the drawback is upon a great quantity of goods charged in the previous year, and therefore it is necessary to take two or three years together to form a comparison.

Do you consider that the present rate of drawback, being 7*d.*, is a just one towards the Revenue and towards the manufacturer?—In my opinion, upon the average, it is a fair rate of drawback.

Would not an increase in the rate tend to produce manufacturing merely for export?—The effect undoubtedly would be, that inferior articles of all kinds, on which there had been little waste and little loss, would be exported in large quantities in order to obtain a return of the difference between the amount of duty charged upon them and the increased rate of drawback.

Do you suppose that there are any frauds in the drawbacks themselves in flint glass?—Yes, no doubt there are; it is difficult to examine every package, and the exporters will run risks, and there can be no doubt that they sometimes do export very unmerchantable articles in the centre of the package; they take the chance of their not being thoroughly examined.

Is an Excise officer present when the goods are packed for exportation?—Yes, but it is easy to take out goods after they are packed, and put in others; we have made several detections.

Were you successful?—Yes, but it is very difficult to get opinions as to the quality and value of articles. The good are, perhaps, what may be called merchantable, yet it is often clear that they are exported entirely for the drawback; all drawbacks are injurious so far as the Revenue is concerned, but still they must be granted.

Looking at the duties received in the last ten years, do you think it is an experiment worth trying to reduce the duty?—Comparing the quantities brought to charge with the quantities charged at former periods, when the duty was low, I should say the reduction of the duty to a certain amount was an experiment worth trying, for the purpose of ascertaining its effect upon consumption.

With respect to bottle glass, the duty is 7*s.* a hundred weight, which was reduced to its present amount in 1828; that seems too small an amount to cause any evasion of duty?—I should not think there is any smuggling in that.

Still the amount appears to have decreased?—I think it is merely accidental; it is charged by weight, and they may have got into the way of making the bottles lighter, but I cannot attribute the falling off to the rate of duty.

Supposing a reduction of the duty were recommended on flint glass, would it be necessary at the same time to recommend any reduction of the duty on bottle glass?—I should think not; it is quite a distinct duty.

There is a restriction on bottle glass with respect to making any thing under six ounces. It appears desirable, if possible, to do away with those restrictions, and if that were done would not that be an additional reason for not reducing the duty on glass bottles?—The object of restricting the manufacturer of green glass bottles to bottles above six ounces was, that it was supposed that it would very materially interfere with the manufacture of small articles of flint glass, and in that way prejudice those duties when they were high; but I do not myself apprehend if the duties were reduced that that restriction need be continued. I think that apothecaries, and persons of that sort, would like the clear glass phials.

And you are of opinion that it is desirable to get rid of any restrictions that can be got rid of without danger?—Certainly it is always desirable.

It appears, in the Parliamentary Return for 1833, that the quantity of drawback paid is about half the gross amount received on glass bottles; it appears probable that that is owing to a drawback being allowed on glass bottles when they are exported full?—Yes, of course; the glass bottles that are made for home consumption last a good while. The same bottles do over and over again, but those that go out never come back; they are entitled, when exported, and containing beer and wine, to a drawback upon the liquors, and a drawback is also allowed upon the glass bottles. It comes simply to the question of what the effect of withholding that drawback would be upon the beer trade and the wine trade.

Examinations.

No. 19.
Sir Francis Doyle.
20th March, 1835.

Is not it contrary to the general principle that an article, which is sent abroad as a package, should have a drawback upon it?—The duty on the package increases the cost of the merchandise which is sent abroad in it.

That is, in some degree, a bounty upon the exportation of wine or beer?—The wine or the beer must go out in these packages, therefore they are constrained, if they wish to carry on that particular trade, to make use of those bottles, and if that subjects them to a cost, it of course operates upon the price at which they can sell the wine and the beer at in the foreign markets. Therefore there seems to be nearly the same ground for allowing the drawback upon the bottle as upon the wine itself, because it has paid an Excise duty, and would enhance the price of the article to the foreign consumer.

Supposing this to be the average amount of the drawback paid, is it worth while collecting a duty of £100,000, of which you must repay £50,000 as a drawback?—It is a mere question of finance; the expense of collection is very small, and then it is a mere question of whether you can afford to give up £50,000 which you collect without any difficulty.

Would it be possible to repeal the duty on bottle glass altogether without interfering with the other two branches?—I do not exactly see to what extent it would interfere. It might interfere with the flint glass manufacture.

If the duty on bottle glass was repealed would you be afraid of any increased smuggling in the other branches?—There would be glass-houses established over which we should have no control, and, of course, many kinds of glass, other than bottle glass, might be made. I should say, off hand, that there is not any ground for repealing the bottle glass duty.

It has been suggested that the bottles should be taken by the tale instead of by weight?—They would have all sizes of bottles, and you must have a separate duty for each.

With respect to crown glass the duty is now £3 13*s*. 6*d*.; that gives the largest amount of Revenue. Would that be a case for an experiment, in your opinion, of reducing the duty for the sake of increase of consumption?—I do not see any reason for reducing it; I have never heard any complaints of it.

Do you think there is any quantity smuggled?—I should think very little: it is a bulky article in large plates.

Supposing that the duty was reduced, might not, in that case, the charge by the table be substituted for the present charge by the gauge?—I should say, for the same reason that I did before, that the check upon the guage is a good thing to keep up. I do not think that it can interfere with the trade, and it is a good thing to keep up. It is a check upon the trade, and it is a check upon the officer.

Supposing the duty to be reduced moderately, is not the crown glass the one that affords the greatest opening for the modification of the restrictions?—Certainly it is.

With respect to the plate glass it is presumed that there is not much room for fraud there?—No, I believe there are not above two or three manufacturers of it. It is certainly very much improved, and it is much cheaper.

It appears that the duty is £3?—These comparative rates were fixed after a great deal of discussion in the trade and a good deal of consideration.

Assuming that Mr. Babbage's observation is true, that our larger plates are cheaper than the French, does not it show that the duty presses disproportionately upon the smaller plates?—It shows certainly that the duty and regulations have little or no effect upon the larger plates; but what the relative difference of price is between the smaller plates in this country and abroad I do not know, but I should say it is clear that the duty does not operate at all in checking the manufacture; it is an article of great luxury.

It has been stated that the drawback upon German sheet is the same as upon the crown glass?—With regard to German sheet, I apprehend there never would be any exportation except for the sake of the drawback: it is an inferior article, fit for the cottages of the poor; and, I believe, even for that the crown glass is superseding it.

Can you state the reason for the difference in the allowance for waste on plate glass cast and on blown?—Upon the plate glass, now, you allow one-half as waste in the case of cast, whereas you allow only one-third in the case of blown. Now the precise grounds upon which that difference was made I am unable to state; it was made in the year 1793 or 1794, and it was made decidedly in concurrence with the trade, and upon full discussion; and I have never heard a complaint. It is difficult for us to know what the produce of blown plate is, because, though we take the gauge, and charge the duty on the metal, we do not know what the result is afterwards, and therefore we have no experience of what the just proportion is; but I am quite sure that it was made at the time after full consultation with the trade, and I do not think they would have submitted for 40 years without very strong representations to that allowance if they had not thought that it was just, and I should therefore think it is.

With respect to the statements by Mr. Cookson, and the deputation of plate glass manufacturers, which are stated in their examination of the 4th of November 1833, have you any observation to make?—I should say that the large allowance granted to the manufacturers of plate glass is intended to cover all the ordinary losses and accidents to which they are liable in the process of the manufacture.

Supposing that the duties on flint glass and on bottle glass were both repealed, would that repeal interfere with the continuance of the duty on crown and plate glass, retaining, of course, a reasonable survey, and an entry to be made by all glass-houses?—I cannot say that it might not in some degree interfere, but I should say not materially.

F. H. Doyle.

Appendix No. 20.

Examinations.

No. 20.
Mr. W. Hetherington,
29th Oct., 1833.

29th October, 1833.

Mr. *William Hetherington,* Surveying General Examiner, called in and examined.

Have any alterations taken place recently in regard to the regulations for collecting the duty on glass?—There have some few taken place, both in flint and German sheet glass; by the 6 Geo. IV. c. 117, there is a clause allowing flint glass makers to put some articles into a room without annealing, previous to being charged with the duty; by a late law that regulation has been repealed, and the articles must be all annealed previous to charging; and instead of the goods remaining six hours after they are weighed by the officers, in order that the supervisor or superior officer may weigh them, the time is curtailed to four hours: it is by 2 and 3 Wm. IV. c. 102.

Are there any new regulations?—There is one, that the officer is to lock the re-weighing room door during the time he weighs, and not to open it again till he has done.

There has been some alteration in regard to the manner of charge of duty, has there not?—There has been a little alteration in that impost; the flint glass makers were required to produce fifty per cent. of the gross gauge of the metal, and some of them, who made very good articles and worked their glass into wares of the first quality, said they could not produce above forty; it was calculated to produce 6*d.* a pound, the gross metal being charged 3*d.* a pound; and if the weight of wares exceeded fifty per cent. of the metal, we charged the excess 6*d.* per pound; the produce is now to be 40 lbs. per cent., and the gross fluid metal to be 20*s.* the 100 lbs; that is, equal to 40 lbs. of wares at 6*d.*

When they could not produce the fifty per cent., what was the charge?—It made an excess of the rate of duty according to the proportion of goods produced; if they produced only forty, they paid as if it produced fifty; if it produced more than fifty, we put 6*d.* per pound on the excess produce.

Now it is required to produce forty per cent. on the fluid metal?—Yes, with 6*d.* a pound for excess, with this additional indulgence, that if there be any goods or wares that they do not like to pay the duty on, they are at liberty to break them then and there, that is, at the very moment in the weighing room.

Has there not been a small reduction of duty?—No.

Is this for every description of glass?—Flint glass; my observations have applied to that.

Is the duty still classed under five distinct heads?—Yes; but the flint and phial are charged as one now.

Is the charge upon the weight of goods made, or upon the fluid metal?—In the first place it is upon the fluid metal; and if they were not to make wares to forty per cent. of the gauge of the fluid metal,—that is, if they were to break down so that they made only twenty per cent.,—we should still charge them 20*s.* per 100 lbs. for the fluid, and 6*d.* per pound for every pound above forty per cent. in addition.

What do you reckon that the duty is per cent. on the value of the materials?—From the best information I have been able to obtain, the duty appears to be about thirty-four or thirty-five per cent. on the price of plain manufactured glass wares.

Has any alteration taken place in any other descriptions of glass?—No, I think not; there is a new description of glass begun to be manufactured near Birmingham, called German sheet glass, though that article appears in our old laws in respect to duty, but never as to its regulation. Crown and German sheet glass were, by the old laws, considered as synonymous; now they are distinct articles; there are Frenchmen brought over who have begun to make the German sheet glass.

What is the difference?—They make the German sheet glass smoother and better; it is blown, and opened and spread in to square sheets; and in the late law there is a provision made for the annealing articles having two mouths or entrances. The law is, we presume, a little defective as regards the rate of drawback on the exportation of German sheet glass. In crown glass we charge £3 13*s.* 6*d.* a cwt.; and if it is cut up into small squares and exported, if the size be not less than six inches by four, they are entitled to a drawback of £4 18*s.* a cwt.; that is, in consequence of the waste from the rim or edges, and the bullion, the glass exported is not to exceed one-ninth of an inch in thickness.

They have paid for the waste?—Yes.

Then, if they export the glass, how can they get compensation for what they paid for the waste?—By the difference between the duty and the drawback.

That is calculated upon the principle of giving compensation?—Yes.

Does that give too much?—No; but in the German sheet glass they have no bullion or thick selvage; the drawback of duty on the German sheet glass and the crown glass is the same; they can cut up German sheet glass with much less waste than they can crown glass; we, therefore, ought not to give them, at the utmost, above five per cent. more for drawback than is charged duty.

Is there much done in that German sheet glass?—They have just begun, a few months back, at a place a little beyond Birmingham.

Is there much exported?—I dare say they export the principal part they make.

Can you prevent their making this extra profit on the drawback?—No, not without a law.

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No. 20.
Mr. W. Hetherington,
29th Oct., 1833.

How is the law with regard to the drawback on cut glass?—There is not any regard paid to flint glass exported, whether it is cut or uncut; there is 1*d.* a pound difference between the duty and the drawback on flint; it is 6*d.* a pound duty, and 7*d.* a pound drawback, and we take the cut and the breakage, and every thing else; the 1*d.* a pound is all the allowance they have for every thing.

How is that considered to work; is it considered to be a fair arrangement for the Revenue?—For the Revenue we think it is, but the glass-maker complains, and wants another halfpenny.

Is there great waste in the cutting?—Yes, on some articles, some heavy decanters and so on, I should think a waste of one-fifth of the metal or more.

Does the additional 1*d.* give a fair drawback there?—I should think it is on the Revenue side of the question; but it would be dangerous to change it, for there are so many common goods exported where there is no cutting at all, then there is 1*d.* clean gone, except breakage; that was the best regulation we could make according to our information.

How is the drawback on plate glass?—That I cannot exactly speak to; it is by the foot, and the duty is charged by the gauge of the fluid metal; we do not weigh plate glass, and the reason of that is, we do not compel them to put the plates into the scales, in consequence of the great value of some of them, lest they should be broken.

Do the makers complain of this drawback?—No; they say it is what it ought to be, and we think so too; there is a law allowing them to break down plates, and they frequently break them down and take the allowance; we think, therefore, they have no great advantage in the exportation. With respect to Mr. Cookson, of South Shields, there was a drawback allowed, which he did not discover that it was for the trader's advantage till he had pocketed about £70,000, and then he made the matter known to Government.

Is there much glass exported?—A great deal.

Is the export of glass an increasing business?—I do not know whether it is an increasing business or not.

Do you know how we stand with reference to the cost of production with other countries?—The glass-makers say that they can make it cheaper in France, principally in consequence of the price of labour. I should think we could get the materials as cheap as they can.

The only Act which appears, by the return from the Excise, to have been made since the publication of the book before the Commissioners is the 2 and 3 Wm. IV., by which all flint glass is required to be removed to the layer; what was the object of that clause—to do away with the exception?—Yes; that clause was put in the Act at the request of the traders, in the 6 Geo. IV. c. 117. Afterwards some of those glass-makers, who professed to be honest ones, complained that others, who were not so, took advantage of the law, and stated that they used to put a large dish at the place where the man was working; when he was making stoppers, he knocked the stoppers into the dish till the dish was full; then he took them into the room. But if advantage could be taken of the attending officer, they got off with the dish, and did not place the stoppers in the room for charge of duty; and in consequence of which they insisted on a law requiring every article to pass through the lear.

Are the traders all satisfied now?—We have had no complaints in the glass line for a considerable time by the different glass-makers.

Is there any thing you would suggest particularly, as the Commissioners will be very shortly making an inspection of glass works?—I think not; we have not had any complaint either by the officers or by the trade. We are not quite certain that we are correct as to the survey of the German sheet glass, and I suggested a few days ago sending one or two of our best men to see the process, and if there are any alterations necessary they may be introduced with the alteration of the drawback, which should be as soon as Parliament meets.

There is an alteration in the Act of 2 and 3 Wm. IV., as to the allowance of four inches at the bottom in making plate glass?—Yes; it was the law and the practice to lade the metal out of the pots in which it was fluxed into small cisterns, and to keep it boiling to refine in a kind of furnace, and then they had four inches at the bottom; now, by having moveable pots, they can cast immediately; they therefore want an allowance of only two inches at the bottom; they can cast all the glass but two inches, and under the old law we did not allow them to go within four inches; we get more revenue in consequence. They now have the melting pots made smaller; they can cast immediately from melting pots. The alteration was made at their request; they said, if we compelled them to keep four inches in, it was a loss to them.

The duties have been extended to Ireland of late?—Yes.

Is there much glass made in Ireland?—Not a great deal.

How does the manufacture go on there?—We have not had any complaint.

Do you think the glass duties are fairly collected there?—I do not know that; we have had no complaint respecting the glass-makers there, except that they have been exporting some very inferior glass; the packages have been opened by the Customs' officers at Barbadoes, and who have sent back samples very bad.

Do you think that there are any frauds committed by sending glass over from Ireland?—No; if the duty be charged there there they cannot derive any benefit. I do not think that the glass duty can be much evaded, if the officers are not parties to the fraud.

Is any account kept by which the Commissioners could know the rate of expense at which each class of duty is collected?—No; they are so mixed, one thing with another, that I fear that is impossible.

How often is the survey of the glass-house made?—Generally once in four hours while the men are at work, and six hours at bottle-houses; but in the bottles and crown glass the principal security of the duty is the getting the goods into the annealing arches, locking them up. Any gauges taken of the metal of the crown glass, or bottle glass, though they answer

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No. 20.
Mr. W. Hetherington,
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as a compare, are not, I apprehend, very useful checks, unless to compare the produce by different traders.

How is the gauge taken?—By the dry inches by a rod; the light of the fire shows the inches. Crown glass and bottles are weighed from the arches, and flint from the lears; but flint is made into so much smaller wares, that if the officers do not watch they are got away; if they once get into the layer the duty is secured. If a glass bottle is not taken immediately into the arch it flies into numberless pieces.

WM. HETHERINGTON.

MINUTES of EVIDENCE taken before the COMMISSIONERS of EXCISE INQUIRY, at Newcastle.

Sir HENRY PARNELL, Bart., M.P., in the Chair.

APPENDIX No. 21.

4th November, 1833.

No. 21.
Mr. Edw. Graham,
4th Nov., 1833.

Mr. *Edward Graham*, Supervisor at Newcastle, and Port Surveyor, called in and examined.

Are the duties on glass generally well collected in your district?—I think they are. I surveyed glass seventeen years, and I consider them well collected, particularly on flint glass. The glass is on a good plan now for securing the duty, unless there is any artful way of getting into the lear.

Have you not heard that there are great frauds in glass in other districts?—There is a crown house near Liverpool which is the most noted; there was one just before I came here had false doors, both here and at Shields, in the year 1815. I came here in 1816; there have been no detections made since that. I think the trade appears to be well satisfied, and the officers are punctual; and there is no extra charge beyond what they have goods for; the flint duty was never so well charged before.

In what way do frauds take place, if they do take place?—They cannot take place except by a private door to get the goods out, or by collusion with the officers; and that cannot well be, because there are three officers and a supervisor in each house.

Do you conceive the frauds in Lancashire have been by collusion with the officers?—I cannot say: they had a whole front which appeared perfectly firm, and which might be all taken out, and they might take out what quantity they pleased; that was crown glass.

Was that done in the absence of the officer?—Yes; the officers do not attend constantly in the crown glass houses, but every four or six hours.

EDWARD GRAHAM,
Supervisor, Newcastle, and Export Surveyor.

APPENDIX No. 22.

4th November, 1833.

No. 22.
Mr. Jas. Thompson,
4th Nov., 1833.

Mr. *James Thompson*, Supervisor at Gateshead, called in and examined.

What situation do you hold at the Excise?—Supervisor at Gateshead.

How long have you been supervisor?—Ten years.

Always in this collection?—No, five years in this collection. I was before at Boston, in Lincolnshire.

What traders do you survey here?—Glass, paper, malt; these are the chief duties.

Do you survey soap?—No, I have one vinegar-maker.

Auctions?—A few auctions.

Any stone bottles?—No; some bricks, glass, and paper and malt, are the principal; glass is the greatest.

As far as you have observed, do you believe the glass duty to be closely collected?—I think it is very well collected.

The Commissioners have heard that you act at Newcastle, but in other places evasions of duty do take place; can you describe the method in which they are likely to take place?—In flint glass I cannot conceive how that can be evaded if the officer is honest, if he is not in collusion with the trader; in regard to crown glass, it can be only by withdrawing it from the arches. I have heard of fraud at Haddo Heath.

How was that fraud effected?—I think by a private entrance into the annealing arches.

You suppose it was done in the absence of the officers?—Yes, that they got in, in the absence of the officer, and took out a certain number of tables by removing some of the fastenings. There has been a recent Act of Parliament, which has remedied that in a great measure. The Act of the last Session but one, which makes the trader give the vacuity of the arch after they have finished the arch, and also the space occupied, in inches, within five

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No. 22.
Mr. Jas. Thompson.
4th Nov., 1833.

per cent., under a penalty, as to the number of tables they declare; that originated, I understand, from some fraud of that kind.

You refer to the annealing arch?—Yes; whatever fraud takes place it must come from the annealing arch, for crown glass is of no use until it is annealed.

In this collection you think there is no evasion of duty?—I think not; I have but one crown glass maker, and I think he is honest.

How is it in regard to paper?—I think the duties are very well collected; there is only one mode of evading the duty, by retained wrappers.

What is the difference between spread and other glass?—It is spread upon the stone, that is all.

Is the duty the same?—No, the duty is 30*s.* the cwt., and £3 13*s.* 6*d.* on crown.

Are there any manufacturers of spread glass here?—Only one, Sir Matthew White Ridley.

Are there many in England?—I think only one more.

What is the reason of that?—The glass is much inferior, for it is rough on one side, and from the quantity of the coarse crown glass being made, it supersedes it.

Can it be made in the same manufactory with crown glass?—No, it must be in separate houses.

Is the spread glass blown in a cylinder?—Yes, and then it is knocked off, and spread up in the shape of a skate fish.

James Thompson,
Supervisor, Gateshead District.

Appendix No. 23.

Newcastle, 4th November, 1833.

No. 23.
Mr. Isaac Cookson, and others, Crown Glass Manufacturers, Newcastle, 4th Nov., 1833.

Mr. *Isaac Cookson*, Mr. *William Cuthbert*, Mr. *Thomas Dunn*, Mr. *John Ridley*, Mr. *Thomas Ridley*, Mr. *Richard Shortridge*, and Mr. *John Cookson*, jun., a Deputation from the Manufacturers of Crown Glass, called in and examined.

Is the crown glass business carried on to a considerable extent at Newcastle?—Mr. *Cookson*. I should say there is more manufactured here than in all Great Britain besides; we have thirteen houses at work, and fifteen licensed houses, and there is manufactured to the extent of £250,000 duty for the present year.

Does any thing occur to you to be suggested by way of improving the system of collecting the duties?—In the entry of goods for exportation, they charge us a duty of 10*s.* per cent. at the Custom House upon the home value of the glass, and not upon the value of it after the drawback is deducted; therefore we pay duty upon duty.

Mr. *Cuthbert*. We pay a duty on the home price, instead of the export price, which is a duty of 200 per cent. more than it ought to be, at least.

In point of fact, instead of being what it appears, a very low duty on the export, it is a high duty?—It is a duty of from 30*s.* to 40*s.* per cent.; the glass varies in value in the proportion of one-third glass and two-thirds duty; some will be more and some less, but, on the average, two-thirds of the amount of crown glass exported is duty.

When our article meets the foreign article abroad, it meets it with a disadvantage of 30*s.* to 40*s.* per cent.?—That is the case; but, besides that, there are many other difficulties which we encounter from the duty, but this we must submit to. The next tax we also have on glass for exportation is the bond and debenture stamp.

What have you to say upon that subject?—Of course it is a tax on the British manufactures in competition with the foreigner.

What is the rate of charge?—That depends much upon the extent of the order; if the goods are to a large amount it is a trifling sum, but if the quantity exported is small it is very heavy.

What is the stamp?—Mr. *Shortridge*. The expense is precisely the same whether it is £5 or £5,000; it frequently amounts to a prohibition. There are frequently opportunities with captains of vessels who would take a small quantity of glass away, but are prevented by the stamp on the bond and debenture, it is so large.

What is the stamp?—About 10*s.* 6*d.*; there is besides a certain remuneration to the officer for making out the bond; the stamp is both on the bond and the debenture.

How does the party get relieved from the liability to the bond?—Mr. *Cuthbert*. We give bond that the goods shall not be re-landed; and if they are re-landed, of course the bond is put into force, and, if not, it dies a natural death; the bonds are never cancelled.

Mr. *Cookson*. We consider that they are ended the moment they pay us the debenture.

Mr. *Shortridge*. There was, for the security of the Crown, in the British Colonies, and Guernsey and Jersey, a return sent from the Custom House, but that is put an end to; it is within the last twelve months the alteration has been made.

Is there any other matter you wish to mention on this subject?—Mr. *Cuthbert*. There is another charge on allowing us the drawback on the exporting of glass; the boxes contain generally 100 superficial feet, which will probably weigh 64 lbs.; sometimes there are quarter boxes, which are twenty-five feet, if a box of which weighs 15½ lbs. we lose the half pound; if it is not 16 lbs. we lose all above 15 lbs.

Mr. *Shortridge*. They do not give the average between the weights; if it is 24 lbs. 15 oz., we lose the 15 oz.; they do not give us the ounces.

Mr. *Cookson.* The exportation from Scotland used to be very considerable. Mr. Dixon, a principal manufacturer, at Dumbarton, kept an account of all the weights the Government had never paid him, till the excess of his drawback, from the quarter and half pounds, amounted to £800; he intended to wait till the sum was near £1,000, when it was his intention to have resisted and prosecuted to recover it, but he unfortunately died in the mean time.

Has no case ever occurred of an application to the Excise Board to allow those weights?—No.

Mr. *Cuthbert.* The Excise Board continue to practise that which has always been the system, and a representation of that kind would never be attended to, of course.

Do you consider the amount of drawback equal to the duty originally paid?—If it is in squares, but not if exported in whole tables; the whole of the glass out of the kiln is weighed; but if we export in whole tables we are not allowed to export the breakage; if all the glass I made was exported, and I paid duty on 1,000 cwt., there might be a breakage equal to one or two per cent.; to that extent we should lose it, but I think the drawback on squares is equal to the duty paid. In the crown glass we receive for whole tables precisely the same rate of duty we have paid; but when we happen to have broken tables we must pay duty upon them, but we cannot export them again as whole tables; therefore to the extent of the breakage which occurs in the course of our manufacture, from the period of the duty being chargeable, there is a loss. If I manufactured for exportation solely, I should have a loss of duty; but as it comes into the general manufacture for home trade and exportation, I could not state precisely what it would amount to, but certainly something considerable; and we always have urged the Government particularly to give us an additional drawback, as a compensation for the loss by breakage, which was always resisted.

Upon the whole you suffer a loss?—Decidedly on the whole tables, but not on the squares.

Mr. *Cookson.* We pay 73*s.* 6*d.*, and get 73*s.* 6*d.* for tables exported.

Do you export in whole tables?—Mr. *Cuthbert.* Yes; but that in whole tables does not bear a proportion to that exported in the shape of squares.

Mr. *Cookson* What is exported does not bear the proportion of a twentieth of that exported to the Baltic twenty years ago.

To what do you attribute that?—Partly to the being clogged with difficulties and expense here; and the Continental people having none of that to contend with, they can do it cheaper.

Mr. *Cuthbert.* If I was to build a manufactory at home, I should build it with bricks and timber that had paid a duty; a person who is carrying on a manufactory abroad can enter into the trade with certainly one-third of the capital; that would go a great deal further than the full sum would do with us; they could carry on trade with £10,000 much better than we could with £30,000; it is not only in the buildings, but the capital employed in the payment of duty, and so on.

Have they materials as cheap as you have?—I should think perhaps not, but there cannot be much difference in that; we can have coals cheaper than they; perhaps some other articles they may have cheaper than we have.

The glass is sent by you to the Custom House for the purpose of exportation?—Yes; the duty on the glass is under the Excise; the Customs attend to the shipping it. The duty we pay of 10*s.* per cent. comes under the Customs, therefore we have to send to the Customs that they may search it, if they see fit, to know that it is valued properly, and therefore we have to subject it to both the Excise and Customs. The Customs have appointed an officer at Shields to search glass; our glass being there, we are put to as little inconvenience as the nature of the business will admit of.

Mr. *Shortridge.* There is a great deal of unnecessary detail in the shipment of the glass, for it frequently happens we have 500 or 600 packages to ship; that is written over three separate times, and certified by the Excise officer; then there is the weight of each individual package to give notice of to the Excise, and, when we ship, that is to be repeated for the Customs; so that there are three different writings which appear to me no security to the Revenue. There is nothing necessary but to give notice to the Excise that we are about to export so many packages, of such and such marks and numbers, consisting of so many hundred weight, and the going over the separate weights three times over is quite unnecessary.

Mr. *Cuthbert.* The Excise make two copies of it besides all we make.

Mr. *Shortridge.* It appears quite unnecessary, in giving the notice to the officer, to do more than say so many packages, from one to 500, containing such a weight, as the Excise already have the particulars of each package.

Mr. *Cuthbert.* If it came under the Excise only, one would be sufficient, but coming under the *Customs* and *Excise* we must give notice to *both;* so that there cannot be less than two, though it is not necessary to give the particulars of each package.

Is it necessary for it to go to the Custom House?—Yes.

How will it be if the Custom House is removed to Shields?—I apprehend that the Custom House at Shields will have little to do; all the export business will remain at Newcastle.

With regard to the general matters of collecting the duties, and the regulations for charging, have you any thing to suggest in the way of alteration?—I do not know of any improvement which can be made.

Mr. *Cookson.* We have no grievances.

Mr. *Cuthbert.* There is nothing injurious to us that can be remedied without opening a door to fraud, and we would rather submit to any inconveniences we suffer than afford facilities for frauds being committed.

Examinations.

No. 23.
Mr. Isaac Cookson, and others, Crown Glass Manufacturers, Newcastle, 4th Nov., 1833.

Mr. *Cookson.* We do not wish many of the regulations removed, because we think it would open a door to frauds to those disposed to take advantage of them.

You think otherwise the matter would admit of improvement?—Yes.

Mr. *Cuthbert.* I believe, on referring back to the Excise Reports in the last fifty years, there will not be found an instance of fraud being committed by any manufacturer on this river. In the crown glass trade there have been repeated frauds in Lancashire, and there is a competition, from the Lancashire people selling on such low terms. We do not impute any thing general to the manufacturers, but frauds have been detected, and those persons have brought down the prices so much, that the trade has been, the last two or three years, utterly unproductive; there has not been one farthing of profit.

Then the honest trader has suffered?—Yes; we do not mean to say that it is generally the case in Lancashire, but that there are such cases.

It is carried on to such an extent as to introduce a fraudulent system?—Yes; if Mr. Carr had not died when he did, he was engaged in a prosecution against West and Co., in which he had taken infinite pains, and he would have proved sales to a greater extent than they had paid duty.

Have there been cases subsequently to Mr. Carr's death?—Yes, and which have been always compromised, which is what we complain of; we say that if a man is detected in a gross fraud, he should never be allowed to be a manufacturer again. Any man may make a mistake; every day we might be subjected to prosecutions, for mistakes will arise out of inattention to the technical part of the Act of Parliament; but then, where they know there is no fraud, they admonish us for having done the thing, and desire us to be more correct in future.

It is your opinion that these frauds have not been followed up to the extent that they ought to be?—That is our impression; we know that they have not been followed up, and that the same parties have done the same thing once, twice, and thrice, and that they have always been compromised, and not brought into the Exchequer; but we do not know what their difficulties were in proving their case.

The course pursued has not been effectual in putting down the frauds?—No; the same manufacturers are still going on. In our trade, for a great length of time, we have been selling at a loss, and we know those low prices were first established by the parties who had committed frauds, and that others were compelled to follow them.

Is it your opinion that the low price is occasioned by the general state of trade, or by fraud?—I do not think there is fraud to a great extent. I should have said till this man was detected that it was a moral impossibility that there should be frauds to such an extent, and the only thing I should suggest is that the officer should not be continued so long in a place.

Can you point out what was the particular nature of the fraud?—Mr. *Cookson.* It was making a declaration of a short number of tables of glass, the excess of which they extracted from the kiln without payment of duty. They are permitted to deviate five per cent.; beyond that they are subject to a penalty; if there is a deficiency more or less than five, then the person who contemplates a fraud declares a considerable shortness of quantity, and a number of tables he extracts from the kiln without paying the duty; the declaration appears correct enough, but the glass is extracted.

Mr. *Cuthbert.* There is a double check now by measurement also, that is in the kiln; first we give a declaration of the quantity of glass we have put into the kiln; we are allowed to vary five per cent. upwards or downwards. If I report that I have made 200 tables of glass, if there are above 210 I should be subject to a penalty, or under 190. In addition to that, the kiln is first measured when empty; we declare it is ten feet long, for instance, and that the glass occupies six feet of that; when we have done work the exciseman comes and measures, to see that there are four feet left; before we commence taking the glass out to be weighed for the duty to be charged, it is his duty to see that the same space is left that there was when the glass was finished making; then there is no way of evading that unless a man gets into the kiln and takes out a certain space, but which is impossible if the officers do their duty.

Was that regulation established at the time the frauds were practised?—About this time last year that alteration was made at my suggestion.

Have the same frauds been committed since?—There have been frauds committed, but I do not know the particulars of them.

What measures have been taken with a view to checking those frauds besides prosecutions; has there been more activity?—They did station an officer in the house for a considerable time. I do not mean to say that those parties got over without any penalty whatever; I believe in one case they paid £5,000.

Mr. *Shortridge.* On the last occasion I think they paid but £2,000 and expenses.

Mr. *Cuthbert.* I think, when Mr. Carr prosecuted them, they said the penalties would have amounted to £100,000; they had gone on for many years.

How was the detection brought about?—Mr. *Cookson.* By the information of some of the men who had been parties to the fraud.

Mr. *Cuthbert.* Some of the men must be aware of the frauds which they committed; therefore the man who is doing these things is so subject to the information of his men, that one wonders how he can dare to do it.

Are there cases of frauds in other parts of the United Kingdom?—I have never heard of frauds in the crown glass trade except in one manufactory, and there were disputes with respect to the Act of Parliament. The Scotch manufacturers got a very great advantage over us; that was many years ago.

Mr. *Cookson.* That was when the duty was paid by the gauge.

Examinations.

No. 23.
Mr. Isaac Cookson, and others, Crown Glass Manufacturers, Newcastle, 4th Nov. 1833.

With regard to materials, is there any restriction on using any thing you please?—Not on the crown; there is on the bottles.

What are the duties on any of the materials?—Mr. *Cuthbert.* There is not a duty on any materials we employ except to this extent; the alkali we manufacture ourselves; the saltpetre and the sulphur are subject to a duty; the first raw material being subject to a duty, it comes on the glass, of course.

What have been the changes in the duties in a certain number of years?—Mr. *Cookson.* In the year 1786, the duty was, I think, on crown 15*s.* 9*d.*; then, in that year, it was made 36*s.* 9*d.*; then, in 1812, it was made 73*s.* 6*d.*: it has never been reduced since that.

Is it your opinion that there would be a very considerable increase of trade if that duty was taken off?—Mr. *Cuthbert.* I think if the duty was taken off windows it would occasion a very considerable extent of the manufacture. I do not think it would make much difference taking it off the crown glass.

Mr. *Ridley.* If the duty be reduced one-half, I think the demand would be very considerably increased.

Do you think it would occasion such an increase of consumption as to make up nearly for the difference?—Mr. *Cuthbert.* I do not think that it would occasion an increase of five per cent. if the window tax were taken off and the duty on glass remains. I think the crown glass duty would be thirty or forty per cent. more.

The loss by the repeal of the window tax would be made up in some measure by the increase of consumption, and consequent increase of duty?—I think that the increase of the duty would be very considerable.

Mr. *Cookson.* You see in a great many large houses the windows blocked up to an extent which shows that, if the duty were taken off, there would be a great increase immediately.

Mr. *Cuthbert.* If the duty was taken off the glass, I think it would have no more effect than on candles and soap and leather. I do not believe there would be any reduction of the price exclusive of the duty. The duty taken off the candles was immediately laid on in the price of the tallow.

Do you make any German sheet glass here?—We did it experimentally.

Is not there an advantage in regard to the drawback?—Yes; that I pointed out to the Board, at the time the duty was changed, most strongly. The glass, when it is manufactured, is at once manufactured into a square piece of glass. The crown glass and German sheet glass have always run together in the same Act of Parliament; the same duty and the same drawback. The cause of an additional drawback on squares of glass is from their being cut out of a circle, and consequently there is a great deal of waste. The German is originally manufactured into a square plate of glass; and, consequently, when it comes to be exported, the difference between the 73*s.* 6*d.* and the 98*s.* is a bounty, not perhaps to the full extent, because there is a little loss in breakage, but for which we have no compensation.

You have attempted that manufacture?—Yes, but there is no consumption in this country; it is a mere misrepresentation to the Treasury, on which it was granted; and I have no doubt a man would make as much in a month as there is demand for in the course of a year; it is not an article that will sell in this country.

Is it inferior?—Mr. *Cookson.* Yes, it is what we call cockled; it is more like horn.

Mr. *Cuthbert.* What we made we made for exportation. We found no demand for it in England, and did not go on with it.

To what places do you export principally?—Mr. *Cookson.* I think Canada is the principal port, and the East Indies; those are the two great markets. There is a portion of glass in whole tables goes to the Baltic, but comparatively nothing to what it used to be; some little goes to Hamburg.

Mr. *Cuthbert.* But in our own colonies we have been interfered with of late by the foreigners. If foreigners think proper to export glass to India, I do not say that they do it from this country; they find it a still greater advantage to export it from their own country direct; but they can bring their glass, put it into a warehouse here, pay no duty, and send it out to India. If we send out to India, we are first compelled to employ a capital of three times the extent of the foreigner; then we have to pay a duty, which is never absolutely returned to us, for we lose the interest of it, whereas the foreigner pays no duty.

Mr. *Cookson.* He does the same to Canada.

Mr. *Cuthbert.* But they all send direct to Canada.

What is the duty on each in Canada?—It is exactly the same.

In the West Indies the duty is higher?—Mr. *Cookson.* Yes, but it does not go there.

Does the foreign glass go to the West Indies?—No.

Mr. *Cuthbert.* We send none to the West Indies, or very trifling indeed.

Mr. *Dunn.* We sent out some two years ago to the West Indies a small quantity, but we found a very slow sale for it.

Is there much import of glass?—Mr. *Cookson.* No, except what is smuggled.

Mr. *Cuthbert.* Crown glass is not much manufactured on the Continent; they use glass manufactured in a different way, the German sheet and the inferior glass. I do not know exactly the mode of making it, but it is like the spread glass, a very low-priced glass.

What are the large panes of glass we see in France?—They are a sort of *verre de vitre*, a sort of thin German sheet glass.

How is German sheet glass made?—Mr. *Cookson.* It is made into a cylinder, and cut and split down.

Mr. *Cuthbert.* It is first of all put on a cylinder, and then cooled and put into a kiln and opened.

What difference is there in the materials?—Mr. *Cookson.* It is a little coarser.

Examinations.

No. 23.

Mr. Isaac Cookson, and others, Crown Glass Manufacturers, Newcastle, 4th Nov., 1833.

What are your principal materials?—Mr. *Cuthbert.* Sand and the ashes of kelp, with a little soda; lead is entirely exploded for some years, except for heavy glass for optical purposes.

Mr. *Cookson.* There is one thing we would apply for; supposing the exciseman comes to weigh the glass, it is obliged to be left so many hours to give the supervisor an opportunity of re-weighing it, as a check upon the officer: at present the law requires six hours. We do not think any injury or risk would be run to the trade, and it would give us great facilities, if those six hours were reduced to three; for the officer, fearing the superior officer might come, would be just as correct as if there were six, and we have great difficulty in getting the glass into store if six hours are allowed.

Mr. *Shortridge.* I believe it was an omission on the part of Mr. Dehany; he has inserted it as to the flint glass, but not as to the crown glass. It requires a very strong light for the sorting of glass, and in short days we suffer inconvenience.

Mr. *Cookson.* If an officer does not come within the six hours, then we take it away; if the supervisor comes and weighs, there is no necessity for leaving it at all.

If you were not afraid of fraud, what alterations would you suggest?—Mr. *Shortridge.* I think several of the notices required by law might be shortened very much. There are many processes we cannot begin without giving twelve hours' notice or twenty-four hours' notice; all which is necessary is to enable the officer to attend.

Mr. *Cuthbert.* There are many regulations, or rather many restrictions, by the Act of Parliament, which, if carried rigidly into effect, would occasion very strong grievances; but they do not carry them into effect because they are impracticable, unless a man is a rogue; then they would have recourse to them. If we were to sit down to point out the restrictions there are in the Act of Parliament, we should have many to point out, if they were carried rigidly into effect; but the honest trader does not suffer inconvenience from them.

There are heavy penalties?—Yes, there is never a month passes over the head of any one manufacturer that he is not subject to penalties.

But, though that is the case, you suffer no practical inconvenience?—No; for, if these things do occur, they know that they must occur. When Mr. Carr framed them I said "It is impossible for that to be done." He said "That is very true, but we do not carry them into effect unless we find a man cheating."

Still practically there is a continual departure from the law?—There is a continual error arising which would make a man subject to penalties.

You think these regulations necessary, however, for the protection of the Revenue?—Yes, I consider them a very desirable check.

Mr. *Dunn.* As an instance of it we were subject to a fine last week; we had two kilns, one had too many and the other too few tables; we were subject to a penalty, and the case is before the Board, but the Board will caution us where they see there is no fraud.

Mr. *Cuthbert.* There was one case where the Board fined us £5, where they have in other instances admonished us; they may take us before a magistrate and subject us to penalties, but I never knew a case but in that one instance, and that was twenty-five years ago, and both the officers and the magistrates said that it was impossible for any fraud to have been committed; for what reason they proceeded in that case I cannot say. We have to make a declaration, and if we had a workman who wanted to get us into a scrape, and he chose to go and report an erroneous quantity made, there is no doubt we should be subject to a heavy penalty. The workman keeps the check and makes a report of the quantity made; if he wanted to get his master into a scrape, and say we made two hundred when we had put down but one, he might involve us; but now the officer would know there had been no fraud intended, for there is a second check.

Isaac Cookson.
William Cuthbert.
Thomas Dunn.
Richard Shortridge.
John Ridley.
Thomas Ridley.
John Cookson, Jun.

Mr. *Thomas Dunn* was again called in and further examined.

You are a manufacturer of spread glass?—Yes; we call it broad glass.

Do you manufacture much?—A very small quantity indeed; the demand is now so small we cannot keep the house at work the whole year; we lie idle three months. I have no remarks to make upon it which are not applicable to the crown.

It is an article which is going out of use?—Quite so, in consequence of crown glass being made cheaper; it is an inferior article; in some parts of England they will not use it at all; we send it principally to Norfolk and London; in Yorkshire they will not use it at all.

Is it used for houses?—Principally for coach-houses and out-houses, and so on. In exporting it we are allowed only the same duty we pay on tables, but are not allowed any thing extra if we cut it into squares; but there is no demand for exportation, for it is worse than the foreign; if the duty was repealed that glass would not be made at all, for we could make the crown nearly as cheap.

Thomas Dunn.

Appendix No. 24.

Newcastle, 4th Nov., 1833.

Mr. *William Booth*, Mr. *Joseph Price*, and Mr. *Richard Shortridge*, a Deputation of Flint Glass Manufacturers, called in and examined.

Examinations.

No. 24.
Mr. Wm. Booth, and others, Flint Glass Manufacturers, Newcastle, 4th Nov. 1833.

Is much flint glass made in Newcastle?—Mr. *Shortridge.* A good deal, but not so much as in Birmingham and Dudley; there are about five houses here now; the quantity is not so great as it was; there were seven houses.

[Mr. Shortridge alluded to the firms, and though they are reduced he believes the quantity made will not be less.]

What is the duty on flint glass?—Fifty-six shillings a hundred weight, sixpence a pound; it is also subject to another regulation, made in order to secure the Revenue better, a combination both of the gauge and the weighing system; they compel us out of the gauge of the metal to produce forty per cent.; it was fifty; it was reduced last session, by the 2 and 3 Wm. IV. c. 102.

Have you any thing to suggest in regard to the regulations for charging the duty, by way of making it more convenient to the trade without at all affecting the security of the Revenue?—I think the best thing to suggest is a more frequent change of officers; the trade are of opinion that the regulations are sufficient if there is a sufficient check by the officers, but they conceive that, in consequence of the laxity of the officers, there is a good deal of fraud carried on.

Where do you consider fraud to be carried on?—We are fearful in various parts of the country. We are led to that from the low and ruinous prices at which glass is selling, and particularly at Birmingham. When the last law was framed I had a good deal of communication with Mr. Carr; and he said, 'Now, gentlemen, I think we have made such a law as none of you will be able to evade.' I said I thought the law was sufficient if the officers were.

Is it in any particular branch that you conceive the frauds exist?—No, generally; flint glass houses are in the habit of making the same articles.

Could any of the process be simplified?—There have been a great many alterations and regulations made entirely with a view of securing the Revenue; of course, if they could be done away with, and the Revenue still collected, it would be a great relief to the trade, but I believe the trade would rather submit to those regulations than be exposed to fraud.

Are there any regulations which you consider unnecessary?—I do not know that there are.

Mr. *Price.* I think it is collected at too great an expense; the alterations I would suggest would be considered perhaps not exactly those that would answer the purpose of the fraudulent manufacturer; it requires a person to be a very good judge. I have been in the glass trade above fifty years; I have seen a good deal when I was a young man. The object is to prevent any one filling the pots; that can be prevented by a person understanding the department, if he goes and takes a proof from the pots every four hours, or at any intervening period; but that close attendance is not requisite until the pots are half worked out; and that one man would serve the purpose of *three*, because, if the metal was found what we term in the trade seedy, that could very rarely arise except by returning cullet into the pot again; and by taking proofs every four hours during the working, that would be soon discovered; it would deteriorate part of the metal, but even that might be worked into an inferior article; dust might by chance affect it, but it is very rarely that that would happen.

Mr. *Shortridge.* What Mr. Price alludes to is, that every flint glass manufactory has three officers attending it from the beginning of the week to the end; that is an expense to the Revenue of £300 a-year for each house. Mr. Price thinks that by returning to the mode of charging the duty by gauge, which was abolished in 1811, on account of great frauds, a great saving of expense might be effected, and the frauds prevented by taking proofs.

Are there any other means of preventing that than there were formerly?—Not any, and frauds were committed then to a very great extent by returning materials to the pot, and re-fluxing them.

Have the frauds been so great since the alteration of system?—By no means, I believe I differ from Mr. Price as to the propriety of returning to the gauge, and I believe that is also the general opinion of the trade.

Mr. *Booth.* I agree with Mr. Shortridge that that is not expedient.

Mr. *Price.* If the trade do not in general concur in that, I should not wish it to be done.

What is the manner in which the frauds are committed now?—The goods are put into the annealing arch; they give notice to the officers to weigh them; after that they are deposited in the re-weighing rooms for so many hours for the superior officers to re-weigh them; the only way in which frauds can be committed is by extracting goods at the time of weighing, or opening the door by false keys, or something of that kind, or by carrying away goods without being annealed.

It has been suggested that the time allowed for the officer to re-weigh is too long?—It was reduced last year, at my suggestion, from six hours to four; that was intended to have been extended to crown glass, but it was not; it is confined to flint glass.

The frauds must be, in a great degree, known to the officers?—I think it is impossible that the frauds could be carried on without the negligence or the connivance of the officers; I am confident that the law is sufficient if the officers will perform their duty; but they are made of flesh and blood, like other men, and like to get through their duty as easily as possible.

Examinations. No. 24.

Mr. Wm. Booth, and others, Flint Glass Manufacturers, Newcastle, 4th Nov., 1833.

Have there been any detections and prosecutions lately for frauds?—Since this alteration the prosecutions have been comparatively nothing.

Still you are of opinion there have been frauds committed at Birmingham?—We are led to believe so by the prices.

Mr. *Price.* When the houses sell glass at prices at which they must lose if they pay the duty, we conclude that they cannot have paid the duties.

How does it appear that the prices are lower than they ought to be; taking the cost of production, and adding the duty, what do you say is the difference between the market price and their prices?—Mr. *Shortridge.* It is rather a peculiar kind of trade, there is such a variety of articles; and perhaps one manufacturer has a different mode of calculating the cost; therefore it does not absolutely follow, that, because articles are sold low, there is fraud.

Can you select any one article in which it is manifest?—I was in London a week ago; there was the article of wine glasses, Prince's button stem wine glasses; the common-shaped ware glass fluted were sold by retailers at 3*s.* 7*d.* a dozen; therefore the manufacturer could not have got 3*s.* 7*d.*: that article should not have been less than 6*s.*

Mr. *Price.* That is the regular price at which I have sold the article, and there has not been any great profit upon it.

Were they an inferior article?—No.

That is a price low enough if there were no duty at all?—Mr. *Shortridge.* Yes, the duty upon that article would be eighteen pence without any risk or breakage.

Mr. *Price.* The breakage on the lear alone would be at least five per cent.

What do you consider the duty upon the article?—The duty would be upon that article about three-and-thirty per cent.; but many manufacturers will, perhaps, sacrifice the price of an article to obtain an order for other articles, there is such a variety of sizes, patterns, and shapes.

With regard to drawback on flint, how is the law as to its being equivalent to the duty paid?—At the time the alteration took place, the duty being sixpence, the drawback was sevenpence; we pressed very hard for its being sevenpence-halfpenny, making it equivalent to the proportion of the former drawback to the duty. Mr. Carr had an impression that that was sufficient, and he said, 'Gentlemen, you must go and consider this, and if you come back in a twelvemonth, and say it is not sufficient, we must alter it;' but it has never been altered.

This is a branch of the glass manufacture subject to great loss from breakage and waste?—A great deal; great part of the glass is cut after it is made, and there is great breakage; we consider that we ought to have had the sevenpence-halfpenny.

Do you think sevenpence-halfpenny would be sufficient?—I think it would; we ought to have twenty-five per cent. to compensate us.

Do you have that charge against you working in favour of the foreign manufacturer?—We work now under a disadvantage, as the sevenpence is not equivalent to the duty paid.

How much do you really lose?—We lose the halfpenny on the sevenpence, about fourteen per cent.

That is a bounty in favour of the foreign manufacturer?—Yes, that is an advantage to the foreign manufacturer.

Does not it tell more against the English manufacturer on all the finer glass manufacture connected with metal work and imitations of jewellery?—No, the disadvantage we labour under presses more heavily on the plainer articles, for this reason, that supposing there is a pound of metal which may be exported for fourpence, and we are working on a disadvantage of a halfpenny, that presses more heavily than on a richer cut article which sells for a higher amount.

Mr. *Price.* There is a great deal of up-hill work now in getting goods into the foreign market; we cannot go into the American market paying on plain or uncut glass a penny a pound, and twenty per cent. *ad valorem* on the value here; there are freight, insurance, commission, consular certificates, bond and debentures, &c., to be paid; it is not less than seventy to eighty per cent.; then on cut glass they charge three halfpence a pound and thirty per cent. *ad valorem* on the value here, and one half per cent. paid this Government on the export value also.

Is that under the last tariff?—Yes.

Have there been many glass manufactories established in America?—There have been, but I think they have not so many as they had.

Was not there a peculiar kind of glass imported in large quantities from America lately?—Yes; that was called pressed or intagliated glass.

Does that come in such great quantities now?—No; we have since manufactured it in this country; it was the invention of the Americans themselves, but the manufacturers have got into the mode of making it now in consequence of the allowance made to break down the glass in the weighing room by the Act of 1832. We have the same observations to suggest with respect to the flint glass exportation as the crown, of the 10*s.* duty; and as to the bond and the debenture stamps, it would be a great benefit to the trade if we could be protected from the stamp and debenture on the small exportation; it is an entire prohibition in many instances; if, where the quantity did not amount to ten pounds drawback, we were exempted, that would be a great benefit to the trade.

Mr. *Price.* Many little orders are lost because they will not be at the expense of a bond for so small a quantity; and with Jersey, Guernsey, Sark, &c., in particular, where a special bond is demanded, and on goods exported, there the drawback is only the amount of duty paid.

Do you suffer any inconvenience from the regulations compelling you to work out all the metal into articles before six o'clock on the Saturday evening.

Mr. *Shortridge.* No; the process of making flint glass takes thirty-six hours, and if we do not finish by the Saturday evening we cannot be ready by the Monday morning again.

Examinations.

No. 24.

Mr. Wm. Booth, and others, Flint Glass Manufacturers, Newcastle, 4th Nov. 1833.

Have you any thing to suggest to render the regulations more convenient to the trade?—I am afraid there is no alteration we could suggest but it would be attended with an objection and open the door to fraud; there have been so many alterations made, some of which are cumbersome on the honest trader, but he submits to them sooner than expose himself to an injury from the dishonest trader. I believe the general opinion is, with regard to the flint glass maker, that we should be much better off if the duty was altogether repealed.

Do you think that it would lead to an extension of the trade?—There is no question of that; many articles would be made of glass which are not, and that would lead to great increase of consumption and a great improvement, from which we are deterred by the Excise regulations.

You conceive that the duties interfere with invention?—Yes; we are compelled to produce forty per cent. of manufactured goods out of a pot charged with the metal, and if we do not, we pay the duty for the deficiency. Suppose a man chose to try experiments, by making one article or another, he could not produce his forty per cent.

What materials do you use for flint glass?—Pearl ashes, sand, litharge or red lead; and other articles are used for correcting the colours.

What sand do you use?—Lynn sand, white sand; the sand on the sea shore is too coarse and contains too much iron; there is also sand got from Allum Bay, in the Isle of Wight, and from Yorkshire, from the stones collected on the surface of the soil, that is burnt and pulverized.

What is the pearl ash?—Wood ashes from America and from Russia, but the American is generally used; that is, from the United States and from Canada.

What duty is the ash from the United States subject to?—Six shillings duty per cwt.

Is there any duty on the Canada?—No duty, only two and a half per cent. customs.

If the United States were without duty, would that contribute to lower the price?—No, I think not, because the United States' manufacturer being subject to that duty, his article will not bear a higher price in this country than the Canadian does.

Does not the Canadian add to his price in consequence of being relieved from the duty paid by the United States?—It may have an effect both ways, but the price of it is regulated by various articles, and among others the price of the soda, which is now made in large quantities in this country.

Mr. *Price*. If the duty were taken off it would throw one-half of the manufacturers out of employment: I carry on three houses; it is the small bounty of a penny which enables me to keep in the market at all, so that if the duty was taken off I could only send goods to this country and the colonies; we get a penny to cover the breakage we sustain in goods going through the process of packing, and so on.

You think that if there was no duty collected on glass, that in consequence of losing the difference on the drawback you would lose your foreign trade?—Yes.

Then you are of opinion that the sevenpence is a sufficient drawback?—The halfpenny would enable us to do better; but if the duty is taken off altogether, and no bounty on exportation, I should not be able to furnish the United States with any glass at all, and I must discharge my hands.

It gives you a profit?—If I lose that penny I cannot go to market.

The penny must be more than sufficient to cover the breakage then?—No, by no means.

The Commissioners understood that the penny did not give sufficient compensation for the breakage?—It does not on the whole, and the waste on cut goods direct, and duties on pearl ashes, saltpetre, and indirect duties increasing the price of labour, must be also considered by Government, to enable the manufacturer to carry on his foreign trade under the present disadvantageous foreign tariff.

Mr. *Shortridge*. If the penny was no more than a compensation for the breakage you would lose nothing by the taking off the duty; we conceive that the sevenpence-halfpenny is necessary to indemnify us against the duty.

Have you any thing to say upon the subject of the bottle trade, as coming in competition with the flint trade?—They interfere with us very much in the article of phials; the law said that they should not make any thing under reputed half pint, which we conceive to be eight ounces, but, by some evasion of the law, they make the six-ounce bottles, and have been pressing to make the smaller, and it is subject to only 7*s*. duty, while we pay 56*s*. The trader would be liable to a penalty in case of detection, but that does not appear to us sufficient. The trade was at one time interfered with by unlicensed houses in London, small manufactories; it was proposed that the officers should have a reward when they found out frauds, many of the penalties not being capable of being enforced in consequence of the poverty of the individuals; but there was an objection made, and it was not done. One of the deputation, Mr. Lamb, who was to have attended, is prevented by the gout; he has proposed one or two matters arising out of the peculiar form of his house:—to be allowed to regulate the pans every four hours, if required, as the time is too short to allow the present notice; to have the goods given up after they are weighed by the officer, instead of their remaining to be re-weighed.

Mr. *Price*. There is an advantage some houses have over others in having a good light. I am obliged to light up gas; then we pay a great deal of duty for broken or faulty goods, because we cannot find out their faults in those dark situations; it cannot be altered, but the officers do not give proper time; we wish for an hour or two longer, to make a proper examination, but that cannot be altered.

Why cannot it be altered?—The officer no sooner gets in than he wants to get out again.

Mr. *Shortridge*. The manufacturer is entitled, of course, to take the time which is necessary for the examination of the article, to break it down, if necessary, so that the officer must wait.

Examinations.

No. 24.
Mr. Wm. Booth, and others, Flint Glass Manufacturers, Newcastle, 4th Nov., 1833.

Is glass made to any extent in private houses now?—No, it is an inferior article; but the inducement is not so great, the duty being reduced to sixpence; it cannot be made of a good quality in consequence of the great quantity of heat required; it is, no doubt, done to a great extent in moulded salts, and so on, where the impression of the mould hides the quality of the article.

RICHARD SHORTRIDGE.
WILLIAM BOOTH.
JOSEPH PRICE.

APPENDIX No. 25.

Newcastle, 4th November, 1833.

No. 25.
Mr. Isaac Cookson, and others, Bottle Glass Manufacturers, Newcastle, 4th Nov., 1833.

Mr. *Isaac Cookson*, Mr. *William Cuthbert*, Mr. *John Ridley*, Mr. *Thomas Ridley*, Mr. *William L. Jobling*, Mr. *Robert Todd*, and Mr. *John Coulthard*, a Deputation of Bottle Glass Manufacturers, called in and examined.

The Commissioners will be happy to hear any thing you have to suggest to put the trade on a more satisfactory footing, for the security of the Revenue, or the convenience of the trade. There is a very extensive manufacture of bottles here?—Mr. *Coulthard*. Very considerable, I should think the most extensive in the kingdom.

How many houses are there in that trade?—Twenty-one houses, but only seventeen at work.

Is it the common glass bottles?—Yes, the common black bottles; there are some of a paler colour.

Mr. *Cuthbert*. The bottles are so much connected with flint, that whatever regulations take place in respect of any duties on flint affect the duties on bottles.

What are the materials of which they are made?—Mr. *Cookson*. Sand, and the refuse of soapmakers' waste, common sea sand or lime, and some manufacturers use lime instead of soapmakers' waste.

Mr. *Coulthard*. Indeed the soapmakers' waste is a proportion of it lime, and we use common clay or ground bricks.

What is your opinion in respect of the regulations by which the duty is charged; can you suggest any thing that would simplify it?—I think the way in which the duty is charged is very simple; it is charged on the weight of glass drawn from the arches.

Mr. *Cuthbert*. I have always considered that it might be much simplified by charging the duty on the tale, not on the weight; there are many opportunities of its not being fully charged, for there is not the same check upon it as there is on crown glass; but there would be great inconvenience in its being subjected to the same check; the loss that would take place would subject us to great inconvenience; but if the duty was charged on the quantity made, it would be, in my opinion, more simple.

Mr. *Coulthard*. There is already a check on it, but still it would be more simple, no doubt.

Mr. *Cuthbert*. In all cases, the earlier the charge, the less opportunity there is for fraud.

Have you any suggestion to make in regard to notices?—Mr. *Coulthard*. There are some notices which need not be given.

Mr. *Cookson*. As soon as the annealing ovens in which the bottles are deposited are drawn, and the duty charged, the officer comes and locks up the empty arches; in the course of six or seven hours we have to give him a notice, at all the different hours of the night, to come and open those arches to prepare them for another making, which we consider perfectly farcical and ridiculous. We must work all our metal out in *sixteen* hours from the time of our commencing, and if we have only perfected half the quantity of bottles from the glass we have prepared, the officer, according to the existing law, must lock them up again, and we lose half the labour, half the metal, and half every thing so prepared. They do not always do it; they give us an increased time; but they may do it. This we should wish to be done away altogether, as of no use; it is no security to the Revenue, but a great inconvenience to the manufacturer.

Mr. *Coulthard*. We say that the empty arches should not be locked up at all; it is of no use whatever.

Mr. *Cookson*. We are obliged to give a notice when we put pots into the annealing arches; we have also to give another notice to anneal them; we cannot conceive it of any earthly use, but we must do it; and sometimes, if the pots are very hot, and waiting six hours before we can fill them, they receive injury by absorbing damp, and we think it would be better if those notices were done away altogether.

Mr. *Cuthbert*. The pots are of no use till they are put into the melting furnace; the only notice necessary, therefore, is when the pots are about to be put into the furnace; all previous notices are unnecessary; that the notice should be only for putting them into the furnace. Probably it arose from this,—originally the duty was charged on the bottles by the gauge; it was then necessary for the officer to gauge, and so on, but the duty being changed, and being now on the manufactured goods, all those notices formerly necessary became useless, but still the machinery all went on as it was before.

Mr. *Coulthard*. The whole system has been kept up, though it became unnecessary.

Mr. *Cuthbert*. They still go through the whole process of declaring the pots, as when the duty was chargeable on the gauge.

The regulations for charging the duty by the gauge are kept up, though the practice of

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so charging it is discontinued?—Precisely so; but I believe the officers fancied that it was some check on the ultimate process, but it is not.

In point of fact, this process does not assist the officer in weighing; the weighing is quite sufficient?—Yes; but I should recommend that, instead of weight, the duty should be by tale, and that that would be more secure than it is. The duty would be taken immediately on its coming out of the arches; if they are counted out of the arch, one officer can count them out of the arch, and the duty is immediately charged; it would be done quickly, and with less liability to fraud. There is a liability to fraud now if the officer is in collision; instead of weighing the bottles as they are, he may take off a pound or two a dozen, and there is no possibility of check. I admit there is a possibility that he may count them wrong out of the kiln, but nothing can be made perfect.

Mr. *Cookson.* The bottles as soon as they are manufactured are put into the kiln, and a declaration of the quantity given to the Excise officer. The kiln is the annealing arch; he comes to take them out; there are from seventy to a hundred dozen in each kiln. In the drawing those bottles there is at all times a breakage, sometimes larger, sometimes smaller; but it could never be the intention of the Legislature to make the broken bottles liable to duty; but they do, and we pay the same duty on *broken* bottles as on *whole* bottles.

Mr. *Cuthbert.* That, again, arose from the same change of system: when they changed the duty from the gauge to the manufactured goods, they said those broken bottles, when on the gauge, did pay duty, therefore the Revenue must not suffer by the change.

Mr. *Cookson.* The materials of which common bottles are composed are various. The crown glass manufacturers have a refuse which is too impure for them to use, which had been used by bottle manufacturers; it has improved the colour of the common bottle glass, inasmuch as they apply it particularly for chemical purposes, and in making large vessels for oil of vitriol and carboys. The finer the material the tougher the glass; but all this refuse is considered by the Excise as an improper thing to be used in common bottle metal; consequently it is prohibited, and must be thrown away, though a very useful article; but I believe many of us are using it at this moment, though contrary to law. I was prosecuted in the Exchequer, and it did not cost me less than twenty journeys up to London till I got it settled. I have no doubt that every one of us uses it now, though contrary to law.

Mr. *Cuthbert.* I do not consider that there is any law to prevent it, but it has created a terror on our minds so great, that I had rather give up the use of it than go into the Exchequer to contest it.

What is the object of preventing it?—They consider that it would make the goods so fine that it would bring them into competition with flint glass.

How is this matter managed, if you are continually using it, the Excise considering it illegal?—Mr. *Cookson.* We mix it with other materials.

Has the officer a right to examine critically what you use?—Yes; for we make a declaration of our materials; we do not state of what they consist.

Mr. *Cuthbert.* The using of crown cullet arises merely from this—it is thrown away upon the ballast hills, and is utterly useless for making crown glass, but in the bottle glass it is a cheaper material than any we can use.

Is there much thrown away?—I have no doubt, if our hills were dug up, there are hundreds of tons of it buried.

Is it thrown away now?—I have heard that the manufacturers use it, but I cannot say of course that I do; I believe it is generally used. I am fully satisfied that we have a right to use it, but I should not choose to go into the Exchequer to justify it.

Can any practical inconvenience be sustained by the Revenue from the use of it?—Not in the least; we can make a finer material without it if we choose.

In regard to the competitions with flint glass, is there any objection?—There is no ground whatever for the restriction, for we can make our glass as fine without it, but not so cheaply. The very worst of flint glass is better than the best of bottle glass.

What is the duty on bottles?—Seven shillings the cwt.

What is the duty on flint glass?—Fifty-six shillings.

What is the drawback on bottles?—The same as the duty: the duty is charged upon the quantity made; when we have made our quantity we give in a declaration of our quantity. Every man, I will say, makes seventy-five dozen; if any bottles are broken in the arch, every piece of broken glass ought to be reckoned up and put into the scale, and the duty paid upon it. I do not say that they go so rigidly to work as that, but they do take large pieces and charge upon them. There is a certain quantity broken—a certain quantity which had little pieces of stone in them, and they fly—perhaps there is a loss of bottles from their blowing; then there is the breakage in our yard, and the same when we ship them to London. If we paid duty on 100 cwt. of metal, and we exported the whole, we should be saddled with a duty, the duty being 7*s.* the cwt., of not less than 6*d.* a dozen. I am speaking without an accurate calculation, not less than seven and a half per cent. If I paid duty on seventy-five dozen of bottles, and I wanted to export the whole, I could not do it by the five dozen at the least, that would be equal to seven and a half to ten per cent., so that we are paying a duty on every bottle we export and break: the loss is very great. Indeed I will venture to say that all bottles exported from London are saddled with a duty of ten per cent. upon the present duty, which would be ten per cent.

Are there many exported from London?—Great quantities.

Then this loss is a bounty to the foreign manufacturer?—Yes.

Are there any other charges which operate in the same way?—There is the duty on the drawback—the duty on the duty—the same as on the crown glass. In large bottles, for instance, as oil of vitriol bottles, the duty on an oil of vitriol bottle will be about 10*d.*; if I

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had an order for ten of those bottles, the drawback would be 8*s.* 6*d.*, the bond and debenture would be 10*s.* 6*d.*; the consequence is I do not ask for it. That, again, is a tax not so much on the bottle as on the oil of vitriol.

Then, in point of fact, those duties operate on other trades?—Yes, on all other trades which are put into those vessels; it is heavy on small quantities—oil of vitriol goes in small quantities generally—therefore we do not ask for the debenture upon them.

Under those circumstances you must add that to the price?—Of course we have to charge an additional price upon the article. I would strongly recommend the charging the duty on bottles by tale.

Is there any manufacture here of stone bottles?—Mr. *Cookson.* There are a great many made of the content of two quarts, and up to six quarts, but I believe there is no exciseman looks after them.

Does that trade interfere with your trade?—Stone bottles for soda water and ginger beer, and for ink and so on, interfere with us.

Mr. *Cuthbert.* There is a manufacturer here who is making them, and who says the duty is taken off, and he pays no duty.

Are you aware of the circumstance under which the duty was put on stone bottles?—Yes; solely to protect the bottle glass manufacturers.

Mr. *Coulthard.* We are restricted in bottle metal making any thing less than six ounces, and the object of that was as a protection to the flint glass maker.

Mr. *Cookson.* Then we begged as a protection, in consequence of their prohibiting this, that they would prevent the making the stone ware, which interfered with us in the same way that our black metal interfered with the flint glass.

Mr. *Cuthbert.* The duty on stone bottles was 1*s.* 4*d.* a dozen, the value of the bottle itself not above 1*s.* The stone bottle manufacturers could make theirs about 9*d.* or 10*d.*; that brought stone bottles into use, not from their being an article that would have come into consumption from any thing but the duty that we are subject to.

Mr. *Cookson.* It appears to us a hardship that a person may not have a black bottle to get medicine in, but that he must have a stone bottle, or a flint glass bottle.

Mr. *Cuthbert.* Our metal being a coarser material, we are compelled to make our bottles much thicker; the duty by tale, therefore, is not in the same proportion as it is by the weight.

Mr. *Cookson.* The least they can do, if they do away with the stone bottle duty, is to do away with the restriction upon us.

Do you consider the restriction on the stone bottles of any value to you?—Mr. *Coulthard.* I conceive that it is.

Mr. *Cuthbert.* In fact, they cannot get the duties; every manufacturer of clay can make them, and they are so poor that they cannot get the duty from them.

Mr. *Cookson.* The only advantage the persons have in the bottle glass is that they can see when they are clean, and they cannot in the stone bottles.

Mr. *Coulthard.* I can only say, that in Yorkshire, where I applied for orders for our bottles, they say no; they prefer the stone bottles, for they resist the fermentation better. If those persons pay no duty, they go into the market on better terms, and drive our manufactures out.

The regulation of six ounces is a regulation for half-pint bottles?—Yes.

Mr. *Coulthard.* They said it was not a natural trade for the bottle trade, but a trade created by the lowness of the duty.

You would wish to be allowed to make a smaller-sized bottle?—Yes.

Could any inconvenience to the Revenue arise from that?—Mr. *Cookson.* No; I think the Revenue would get more.

Mr. *Cuthbert.* The only thing is, that we should sell at the 7*s.* duty that which is now paying 56*s.*

That would be diminishing the price to the consumer?—Yes, very much; particularly to the poor.

Might it increase the consumption of other articles?—I think it would, most likely.

Will you have the goodness to attend to these suggestions in a letter of Mr. Matthew Harrison, and give the Commissioners your opinion upon them.

The same was read as follows:—

[Extract of a Letter from Mr. Harrison to the Chancellor of the Exchequer, 17th February, 1831.]

Bottle glass duty is taken upon the manufactured articles in weight, principally consisting of reputed quart bottles and reputed pint bottles in wine and beer, all other articles in bottle glass being of minor importance.

Bottle glass, from the nature of the materials, can only be manufactured in glass-houses expressly built for the purpose, and upon a scale that cannot evade observation, and, consequently, easily kept under the control of the Excise; whereas flint glass can be and is frequently manufactured in private houses, and escapes the duty altogether: and the above observations are made with the view of showing that bottle glass duty may be simple in collection, not subject to evasion, and free from the objections that are attendant upon most other excisable articles, and, with some alteration in the mode of taking the duty, may be rendered much more productive than at the present time. The bottle duty is levied upon the manufactured goods in the annealing arches, under the lock of the Excise; and in this stage it is impossible to escape the duty, as the goods would be perfectly useless to the manufacturer if not annealed; and it is from the annealing arch I beg leave to direct your attention, and to suggest the expediency of taking by tale or per dozen rather than by weight, as at present,

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Every workman is acquainted with the quantity of goods deposited in the annealing arches: his wages are paid by the quantity. The goods are again sold by tale, and every day's make (or journey, as it is termed) produces nearly the same result per quantity in the annealing arch, whereas there cannot be any steady result as to weight. The manufacturer is perpetually varying the weight for this or that market, and no person can say what will be the result of goods in the annealing arch per weight till they have passed the scales, and which will be at all times more or less a precarious result.

It will be found upon inquiry that bottle-houses of an equal size, making the same quantity of bottles in the year, will produce very different results as regards the Revenue; whereas if the duty was taken at per dozen, calculated upon the highest scale of weight of 20 lbs. per dozen, there would not be any inducement to make light bottles, and the Revenue would be increased many thousands per annum; and a drawback allowed per dozen, full or empty, would obviate the loss attending drawback, frequently beyond the duty actually paid.

In addition to the increase of revenue, great inconvenience would arise both to the person paying duties and receiving drawbacks. Furthermore, if bottles that had been used were suffered to be exported on drawback, it would relieve the wine merchant from a heavy dead stock of old bottles; and for every bottle exported, there is no doubt a new bottle would be manufactured, with an increased duty upon the proposed plan of taking the duty.

M. Harrison.

Mr. *Cookson.* That is exactly what we all say.

Mr. *Cuthbert.* There is another advantage if the duty was charged on the tale; it is a certain duty, whereas if charged by weight it is an uncertain duty. If they are full they cannot be weighed, therefore they may be giving drawback at the rate of 20 lbs. per dozen, when they are only 17 lbs. or 18 lbs., or they may be more; but if the duty is charged by tale, and the drawback given by tale, that inconvenience is obviated.

Mr. *Coulthard.* I think the Revenue would be protected.

Mr. *Cuthbert.* In this river, in exporting bottles, every bottle is distinctly weighed, and the drawback taken upon it; but in London, and in many ports where a great deal of business is done, they have not officers to weigh the bottles dozen by dozen agreeably to law; but, in point of fact, the way in which they do business is,—they give notice that they are about to export bottles; the officer goes and weighs a few dozens and takes the remainder at the average. A great evasion of duty may thus be made; they may select heavy bottles. I do not mean to say that they do it, but in the mode I propose there can be no fraud of that kind.

Isaac Cookson.
William Cuthbert.
Robert Tood.
John Ridley.
Thomas Ridley.

Appendix No. 26.

4th November, 1833.

Mr. *Isaac Cookson* and Mr. *William Cuthbert*, a Deputation of Plate Glass Manufacturers, called in and examined.

No. 26.
Mr. Isaac Cookson and Mr. Wm. Cuthbert, Plate Glass Manufacturers, Newcastle, 4th Nov., 1833.

The Commissioners will be happy to hear any statement you wish to make on the subject of plate glass?—Mr. *Cuthbert.* On the subject of plate glass there are much greater difficulties than in any thing which has hitherto been entered on; I do not know whether it is necessary to go so far back as the period when the drawback was excessive, further than to mention, that when we began we pointed out to Mr. Carr, and to the Government, that the drawback was a very excessive one.

To what period do you refer?—Probably twenty years ago; the consequence was this, when we first began to make, being a new trade to us, our work was not good, and, in consequence, we exported a great deal merely for the sake of getting our drawback; and before we did export two-thirds of the quantity we had made we had got more drawback than we had paid duty from excess of bounty, the drawback being at that time paid on *rough* glass, the same as on the ground and polished.

When were the alterations made?—It was altered, on our representation, about the year 1820.

Not on the suggestion of the Excise Board?—No, they knew nothing about it.

Mr. *Cookson.* The alterations to relieve the plate glass manufacturer are, first, as regards blown plate glass; that the allowance for waste is, at present, inadequate and ought to be one-half. (the same as cast glass;) the waste arising from skimmings, moyls, and squarings, being fully equal to this amount, of which the Excise Board is fully aware. Further, that the manufacturer be permitted, when he has worked out the good metal, and he is desirous of ladling out the foul and inferior metal, that he shall give notice to the officer thereof, and that he shall re-gauge and ascertain the quantity of metal left in the pot, and that the officer shall then deduct such quantity from his first charge, and that the duty be paid on such net produce. By the present law the only remedy afforded the trader of a return of duty is, that he shall work out the whole of the metal, and that, on his being minded to break down and destroy such imperfect plates, that the duty on the same shall be allowed to him; but to

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entitle him to any allowance, (which amount, under the regulations, is considerably less than the duty paid,) he is further compelled to pay workmen for manufacturing plates solely with the view of entitling him to the drawback. In regard to cast glass the duty is charged in the melting pots; if one breaks the full duty is charged and paid, and, at certain intervals, the duty is returned—no inconvenience could arise from such pot never being brought into charge. Further, the cast glass in the melting pots is ladled into smaller pots, or cisterns, in another furnace, in which it remains in a fluid state for eighteen or twenty hours to purify and settle before it is cast; if, during this process, any of these smaller pots break, *no return* of duty is given, and the manufacturer sustains a loss of £5 or £6 on each pot, and the average breakage in a year is not less than eighty pots, the manufacturer being thus subject to an indirect charge of £400 in the year. There is another remark which relates to all glass; each glass-house pays an annual licence of £20, being another additional charge on goods exported. There is another unnecessary restriction which has caused a communication between the Commissioners of the Northern Board Light Houses and the Excise Board: Sir David Brewster discovered what he called the polyzonal lens, which is expected will become a subject of great importance to shipping, one of which was, a few years ago, made in France, but it was imperfect in quality, and the Board thought, by applying to us, we should be able to improve them; the Commissioners sent this to me (it weighs about 200 cwt.) to know what we could make them for. We said it was contrary to the Act of Parliament, and therefore we begged that they would state that it was for the improvement of the Arts, and would write to the Commissioners of Excise for permission for us to make them; it is contrary to the Act of Parliament, because we are permitted to make plate glass only to be ground and polished, and it was beyond the thickness allowed. The Board of Excise wrote to say that it could not be granted. I wrote to the Commissioners of Northern Lights to say they had better apply to the Treasury, to see whether they could obtain a warrant; the Treasury gave them the same answer:—'Having laid your letter before the Lords Commissioners requesting a remission of duty on the lenses manufactured for the Northern Light Houses, I am commanded by their Lordships to acquaint you that they have no power by law to grant the request.' This lens can refract light through a fog fourteen miles off, whereas no other lens is capable of penetrating the fog; we cannot make this without paying very great additional duties. I am told we might make it if we paid 98*s.* the cwt.: now at the time we paid that duty the flint glass paid also 98*s.*; it was thought that these articles should pay the same duty as flint; they reduced the duty on flint glass to 56*s.* and that on plate glass to 60*s.*, but they will not allow us to make this without paying 98*s.*

Will the law allow you to make it with that duty?—Mr. *Cuthbert.* Plate glass manufacturers are not allowed to make it beyond a certain thickness, and this is beyond that: the cause of this duty being laid on plate glass is, that plate glass makers having metal at the bottom of pots, occasionally made bull's eyes for shipping; the flint glass manufacturers represented that this came in competition with them, and therefore they laid the duty on glass beyond a certain thickness to prevent our making bull's eyes, for we could never make a whole pot into bull's eyes; we were, therefore, prohibited making them: under that clause we cannot make this polyzonal lens at all, I believe, but if we did it would be at 98*s.*, the duty now. Flint glass *will not* have the same effect as to reflection as the plate glass will; at the time we made this first at 98*s.* the duty on flint glass was 98*s.*; the duty on flint glass was reduced, but there was *no change* made in the Act of Parliament taking off the heavy duty of 98*s.*, which was not laid on as matter of Revenue, but as a protection to the flint glass maker, and should be taken off.

The general result is, that the Northern Light Commissioners have been prevented introducing this improvement into light houses by the state of the duties on glass?—Yes, we have made a few small pieces contrary to law, for the purpose of ascertaining that we are capable of doing it.

Have you ascertained that you can make this lens as well or better than the French?—Better than the French; the lens is not made in one piece of glass, there are probably forty pieces of glass in it; we have made pieces to ascertain it, and our glass is infinitely more brilliant than the French.

How is it that the law interferes in regard to the materials?—It is not in the materials, it is in the detail of the manufacture; we may use any materials to make plate glass, but we are restricted from making it beyond a certain thickness, unless we pay 98*s.*; now we could not afford to make these lenses at 98*s.*

In what way do the regulations produce those losses described in the paper you have read?—The duty on plate glass, whether cast or blown, is the same; on the cast glass we are allowed one-half for waste, upon blown glass we are allowed only one-third for waste; the duty is charged on the full weight, but in blown plate glass the surface of it is so frequently disturbed in gathering; for instance, every pot of glass contains enough metal to make 180 pieces of glass; being disturbed it becomes turbid at bottom, perhaps two-thirds of the pot will contain glass fit for use, the other one-third is not fit for use. If, instead of being compelled to work the whole out, and then to give the Excise notice to come and break it down, we were allowed to give them notice that the remainder of the metal was of so foul and bad a quality that we could not make it into glass, and they might deduct that, they would still get the duty on the quantity of glass made, and we should not be compelled to employ men to manufacture it; if there was no duty on the glass we would ladle it out and manufacture it over again; we now manufacture it over again, but we are compelled to work it into glass plates, and then they weigh it and make an allowance.

You mean by material the metal in the pot?—Yes.

Is this the case with regard both to blown and to cast glass?—No; in cast glass, if we

happen to have a bad pot of metal, then we have this inconvenience, but that is a rare occurrence.

The objections you mention do not apply to cast glass?—No, not to an extent worth troubling the Commissioners about.

Why should not they adopt the practice of charging by weight of manufactured goods?—Because the glass is of so large a size, that the risk of moving it would be too great.

Could not they charge the duty by measure?—No; because we do not know, when the glass comes out of the arch, till we come to grind and polish it, what size it will be reduced to. If it is charged on large glass at 2*s.* 9*d.* a foot, it is no heavy duty; but if it is charged on the glass of 16 in. or 18 in. by 10 in. it will be different. I never saw any book, so far as the trades I understand are concerned, which gave so good an outline as Mr. Babbage's book gives respecting glass. There is another point I would propose with respect to the blown glass; the allowance for waste is not adequate, as is proved by the experiments of the Excise themselves; the allowance ought to be one-half instead of one-third.

Supposing the matter were changed, so as to get rid of all these inconveniences, what would you propose as the best method of putting the regulations on a good footing?—I do not know any other stage for charging the duty; the duty is at present charged by the gauge; in the cast glass one-half is allowed for waste, and the duty charged upon the remainder. In blown glass we should have the power of giving a notice (when we find our metal coarse) to the exciseman, for ascertaining that left in the pot, and deducting it from the gross charge. That is, in the case of metal being foul or turning bad, we may give the exciseman notice to come and gauge the quantity left in the pot, and he make us an allowance for that, he seeing us ladle it out of the pot before he leaves the glass-house.

Is that the law now?—No, that would be a remedy; we are now compelled to work it out. The allowance on blown plate, as, I believe, ascertained by the experience of the Excise themselves, should be one-half instead of one-third. These are all the propositions I would beg to make.

There has been some change made by an Act of the last session, the 2 and 3 Wm. IV., allowing two inches only at the bottom of the pot?—Mr. *Cookson.* That is in case we should melt and cast out of cisterns, instead of melting in immoveable pots.

Mr. *Cuthbert.* We ladle out of large pots into small ones; by the old law we must leave four inches of metal in the bottom of our pots. If we melted in our casting pots we could not leave four inches, they therefore reduced it to two inches. It was the British Company who applied for this alteration: we found, on trying the experiments, that it did not answer, and did not pursue it: it was merely for the sake of saving the duty in case the cisterns should break. The duty is always charged in the large melting pot; when we come to ladle it into the small pots, if one of them breaks in the furnace we get no allowance for it. In no case is the duty returned if it is broken in a small pot or a casting cistern, if the duty has been previously charged in the melting pot.

Another regulation you would propose to have altered is the plan by which the duty is paid, and afterwards returned in case of a pot being broken?—Yes, that is one head; and also if it is broken in a *cistern* that we should have the duty returned, which we have not at present. We have had accidents in a single week when we have lost £100 of duty, from cisterns breaking in the furnace and the metal being lost. We manufacture now a large proportion of the plate glass manufactured in England. In point of price, when we began to manufacture the first cast-plate glass, the British reduced the price twenty-five per cent.; shortly afterwards they made a reduction of twenty-five per cent. more; and, in March, 1823, they made a further reduction of forty per cent. on glasses of the largest dimensions.

If these regulations were adopted it would enable you to sell still cheaper?—It is in the small glasses in which our prices are too high, which arises from the allowance made for waste on blown plate being inadequate; that positively, if we compare the duty *per foot*, there is more duty paid on a small glass than on a large one. I do not mean *ad valorem*, but the duty on the very large plates, 144 in. by 80 in. broad, is not more than thirty per cent. on the value; but the duty on a small plate, say 14 in. by 10 in. broad, runs as high, in some cases, as sixty or seventy per cent.

How are your prices in comparison with the French?—We are considerably lower than the French in the large sizes; but from the allowance being inadequate on the small, they are considerably lower than we are on those.

Is there much export of plate glass?—Yes, there is to the Brazils and some other countries; there are a good many small sizes sent to China indirectly.

Isaac Cookson.
William Cuthbert.

Minutes of Evidence taken before the Commissioners of Excise Inquiry, at their Office in London.

Sir HENRY PARNELL, Bart., M. P., in the Chair.

Appendix No. 27.

18th January, 1834.

Mr. *William Powell*, Glass Manufacturer, Bristol, called in and examined.

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No. 27. Mr. Wm. Powell, Glass Manufacturer, Bristol, 18th Jan., 1834.

Can you suggest any improvement in the present practice of levying the duty of Excise on glass bottles that would be beneficial to the Revenue or the manufacturer?—Certainly not; it appears to me the only fair principle which can be acted upon.

It is at present levied by weight?—It is.

The manufacture itself is not injured by that mode of collecting it?—I should say not; there are some few disadvantages; for instance, we pay duty upon the breakage in the annealing arches.

Is there any allowance made for that?—Five per cent.

Do you think that covers it?—I think not, I should say upon the whole I should be very sorry to see any material alteration in the mode of taking the duty; for I am quite persuaded that, so far as I am able to judge from the Bristol trade, the Revenue is protected, and the system is not very objectionable.

Do you consider that to be the case with respect to the flint glass?—Certainly not; I do not see what legislative protection can be given to the flint glass trade, unless there were officers about as thick as the tiles on houses; for there are thirty manufacturers in this city (London) at this moment, unknown to the Government, employed in melting up what we call callet, or broken glass, such as the stems of goblets, bottoms of tumblers, the thick parts of decanters, and so on; they can be melted in a garret or a cellar, and made up into salt-cellars, cruets and castors, bird-boxes, smelling-bottles, and a variety of articles used by perfumers, and it is done to a very large extent, and my belief is that there is no legislative precaution can prevent it.

If it cannot be done by watching, can it be done by reduction of duty?—That would have its effect, certainly.

There is a heavy penalty upon it, of course?—Yes, if the parties are caught, but they are generally found to be people who have not much to pay, or, in other words, those who are put forward are generally of that class; perhaps there may be persons behind, in some cases, who have property.

Do you consider that the present Excise regulations are injurious to the manufacture of flint glass?—I have no doubt of that.

You think that they interfere with fair industry?—I have no doubt of it.

In what respect?—I think, from what I have known of it for a good many years, though the last three or four years I have been out of the trade, although the restrictions appear to me to be more severe than perhaps over any other excisable article, and notwithstanding that, from the very nature of the trade, the fair trader is not always protected, even in the regular trade, and supposing, out of the number of houses at work, you have but one that will run the risk of cheating the duty, the mischief that one does is very great, inasmuch as he goes into the London market, the Bristol market, the country market, and so on, and offers his articles cheaper.

It has been stated to the Commissioners that the present regulations interfere, in some degree, with the improvement of the manufacture itself, that if a man wishes to make some improvement in his particular mode of carrying on the business he finds it extremely difficult to do so, because he will incur a breach of the Excise regulations?—I do not see that he could make those improvements, for, in point of fact, the Excise laws lay down a certain system, and he must comply with that system.

Do you think that weighs more heavily upon the glass as compared with the other trades?—I should say it did, and I am confirmed in that belief from the continual changes the Government have thought fit to make with regard to the duty on glass; there is scarcely a year but some alteration is found necessary, and I see those alterations more particularly in the taking the duty on flint glass; there was a return made to Parliament, the last session, as to the duty and drawbacks on glass. There is a most extraordinary feature in that document, as it regards crown glass, which I cannot reconcile myself to. I see, by the return in question, there were, in 1832, twenty-eight crown glass houses. I will leave for a moment the flint glass out of consideration, and speak of window glass, which I know nothing about, as it respects the operation, but on the broad principle of duty. In the first place, I consider that the crown glass houses are very much like the bottle glass houses; that is, they are on the same plan from one end of the kingdom to the other, and about the same size. In the glass bottle houses the same number of bottles is a day's work at Bristol, and at Newcastle, and elsewhere; four times sixty dozen is a day's work; that number is made by four sets of men; they make out of four holes, or four pots, which is the size of a glass bottle house everywhere, and I believe the same similarity as to size is preserved with regard to crown houses. Our respectable neighbours (for there are two crown houses which work in our neighbourhood) paid last year, say in 1832, above £46,000 duty; that would be an average of £23,000 upon each house; but the whole duty on the remaining twenty-six crown houses averages only

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about £12,900. If I see a glass bottle house at Bristol in full work, and a glass bottle house at Stourbridge in full work, I should expect the duty to be pretty much the same; and I understand it is the same with regard to crown houses; but how to reconcile that very extraordinary feature in the duties I am at a loss to know. It was pointed out to me by a respectable neighbour in the crown glass trade; he said, here we pay so much money, upwards of £46,000, that is, £23,000 for each house, whereas the average for the remaining twenty-six crown houses is about £12,900 only for each house; now that great disparity might arise in flint houses, for they are of different sizes, but not so with crown houses or bottle houses. With respect to the duty on glass, considering the great trouble and expense in collecting it, it is one of the most difficult points perhaps which arises under the Excise laws, and, considering that the net amount is only about half a million sterling, taking all glass together, it has always appeared to me a great deal of trouble for a little result.

It requires more watching than almost any other manufacture, does it not?—Yes, and it is more oppressive than any other duty; I do not mean to use the expression offensively.

Is it possible to make much relaxation without giving rise to fraud?—I should say not. From the very nature of the thing, I do not think any legislative regulation would protect the Revenue effectually or protect the fair trader effectually, particularly in flint glass; I should say, in regard to flint glass, nothing would do but a total abolition of the duty.

What proportion of the glass do you conceive to be flint glass?—I cannot state that, but the return to which I have referred will show it.

Have you any suggestion to make on the possibility of taking the duty by tale on black glass?—I have understood there are those in the black glass trade who have recommended the duty to be taken by tale, but my opinion is, that whoever have recommended it, if they really look at the subject in an honest way, do not understand the matter; it would be very fallacious, in my belief, on the part of Government, as it respects the Revenue, and, secondly, it would be very litigious to the manufacturer. I will suppose a case: glass bottles, after they are made, are put into an annealing oven, and there they are allowed to remain about four days; from that oven they are drawn at the end of that time; the oven is still so hot that a man can scarcely exist therein; persons in general cannot breathe there for two minutes, they are told, in that atmosphere, by men accustomed to it; the officer is present, but the work is done so rapidly that I defy any officer on earth to say that they were told correctly. If a trader was disposed to call out the number only every second or third time he would pay but half the duty: I will suppose that an officer should suspect that they were incorrectly told, he would have them told over again; supposing they were so told over again in a way he does not approve, I dare say he would have authority to tell them over a third time, and even a third time I would defy him to say that the number was correct; that might be a subject of much litigation with the trader, and the trader would be subject to all the breakage in the operation. I am at a loss to find a single ground on which the practice would be beneficial. If the duty is to be taken, let the mode of charge continue as it is now, by weight; the numbers are now taken as a check against the weight; there are ten dozen in a basket put into the scale; if the exciseman sees that the ten dozen vary considerably from another ten dozen, he says there is a mistake in that basket, and, in order to correct the mistake, they are told again, and they find perhaps a few too many or too few; ten dozen will not vary above a pound or two; the exciseman will see it in a moment. We take the weights in common with the exciseman; the weight is checked in some measure by the tale at the present time, but without the advantage of the weight to check the tale under the new system, fraud might be carried on to a large extent, and I defy any man to prevent it.

The charge on crown and flint glass is also by weight?—It is; the flint glass trade is, in my opinion, in a dreadful state; for the last seven years the capital in that trade has been worse than dead with those who really and truly pay the duty. There are many articles in that trade which have no occasion to be annealed; everything with a hole through it wants no annealing, or but very little; where the air can pass through and act on all sides at one and the same time the annealing is not absolutely necessary, but where one part is thick, and the air cannot so act, the annealing is necessary.

Are you not prohibited from making phials of black glass?—Yes, or even calling them phials; we make bottles the same shape, six and eight ounces, but we call them by a different name; we are not allowed to make under six ounces in black glass, and, even if the duty was altered, I do not think it likely we should make phials. I am at a loss to think how they can sell some of those articles (say six and eight ounces) at the prices they do in some parts of the country; even if they pay no duty, they must lose by them. At Leeds, I am told, there are two or three manufactories of black glass, where they make glass for medicines, such as six and eight ounces; they are selling them at about 14*s.* per gross; we never could see how we could make them under a pound or a guinea; the duty on those sizes is very trifling. I was calculating this morning, the duty is not more than 4*s.* the gross on that size. We fancy, having had an experience, as practical men, for many years, that we should be able to make them as cheap as other makers. We are under a disadvantage, perhaps, in a small degree, as to coals —take the 4*s.* off the 20*s.*, that leaves 16*s.*, whereas they are sold at 14*s.*, and even as low as 12*s.*, and the article may be bought in London, of the dealers, at 16*s.* or 18*s.*, the carriage being paid up from Leeds.

Do not you think, considering the immense consumption of medicine, and the phials, after they have been used, being washed, and going again into the market, that must make a pressure upon the prime cost of the original articles?—No doubt, and if the duty was taken off it would increase the consumption of all sorts of glass; black glass would increase one in four, and perhaps one in three; and my reason is this,—those now washing up old bottles

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would not give themselves the trouble, if we could sell them at so much less as the duty would amount to; and in regard to crown glass, instead of lessening one's windows we should enlarge and increase the number, and should use more glass for a variety of purposes; and, as it regards flint glass, it would assist us very materially in the export of the article, for now, though the duty is thrown off, and a small bounty to cover the breakage is allowed, the export of the article is injured by the operation of the Excise laws; but to show how very nicely the system of exporting glass stood in 1825, when it was altered, that little alteration almost altogether annihilated the exportation of flint glass from this country; there was a bounty of 25*s.* per cwt. I was then in the flint glass trade, as a wholesale dealer and merchant, and exported largely. I say that alteration almost knocked up the export trade, that is, the difference between the bounty allowed then and at the present time; sevenpence drawback is now allowed, whereas sixpence duty only is paid; the difference is 1*d.* per lb., or 9*s.* 4*d.* the cwt.; the bounty before was £1 5*s.* per cwt.; then the difference between the 9*s.* 4*d.* and £1 5*s.* being taken off destroyed our export trade, and the trade has not been worth a straw since. We determined to get out of the thing almost immediately afterwards.

Is not broken glass frequently sent out, taking the chance of its not being unpacked, exported for the sake of the drawback?—It is impossible that it could be done in Bristol, but, I must say, in London, I think, from the very relaxed and irregular manner in which the export of exciseable articles is attended to, it may be done: I am assured that in the export of glass bottles, in London, the Excise officer, who is supposed to be watching every package that is made up, is not seen there for two days, but, in Bristol, he is there from the first moment we begin to pack until the whole is under his seal—he is never off the premises; and even in exporting the trumpery articles of stone bottles the same thing takes place, and there is a regulation requiring us to put EX. upon all stone bottles to be exported, though it is a trifling matter—we ought to have complained of this in our petition. We are obliged to put EX. on every bottle, or we cannot take the drawback. Though that operation of exing those bottles is a simple affair, still it is attended with trouble. I will state a case: Mr. Whisker told me, last night, that he made 6,000 ink-bottles a-week: there are 6,000 operations, and not one of those ink-bottles can be legally exported unless it has an EX. upon it. It is a settled rule with me to make every duty-paid bottle bear that mark; it would be, I should say, a relief, as far as it goes, of a pleasing character, to be relieved from that trouble.

William Powell.

Appendix No. 28.

14th March, 1835.

Thomas Hawkes, Esq., M.P., from Dudley, *Thomas Badger, Esq.*, from Dudley, and *Richard Shortridge, Esq.*, from Newcastle, were called in and examined.

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T. Hawkes, Esq. M.P. and others, a Deputation of Flint Glass Manufacturers, 14th March, 1835.

(*To Mr. Shortridge.*) You are a deputation of flint glass makers, who came to town to wait upon the Chancellor of the Exchequer with a memorial?—We are.

You were with the commission at Newcastle in the month of November, 1833?—Yes, I was.

At that time it was stated by the gentlemen who attended that there was a considerable evasion of duty; was it not in the case of the flint glass?—Yes.

Has that evasion continued?—Yes; we have reason to believe that it is quite as great, or more so than it was then.

Do you speak the sentiments of the flint glass trade?—*Mr. Badger.* I cannot say that the feeling is so general that it will be, by any means, a popular measure with the trade to repeal the duty; I do not think that the glass-makers, generally, wish the duty repealed.

From the benefit they derive by fraud?—Exactly.

Mr. Shortridge. That is certainly the sole cause for which they can wish it continued.

Are the frauds extensively carried on in the neighbourhood of Newcastle?—We cannot speak positively to the frauds, because there have been no prosecutions by the Board of Excise; we can only infer it from the ruinous price at which glass is sold.

Notwithstanding the system is so general, as you think, have not the Excise been able to make seizures?—It is done with such facility, and, owing to the inattention of the officers, there have been hardly any prosecutions for some time past.

Have the Excise made any efforts?—The laws are such that, if the officers would enforce them, I am quite sure no fraud to any extent could be carried on; but the nature of the trade is such that the officers are compelled to sit, night and day, over hot furnaces: the consequences have been, that, from inattention on the one hand, and the connivances with the manufacturer, there has been fraud carried on in the licensed houses.

With regard to the fraud carried on in the licensed houses, do the Excise employ any officers, beyond the common officers, to detect the frauds?—We have continually pointed out a number of unlicensed houses, and of which the Board of Excise were sufficiently aware themselves; and, I dare say, they have taken a great deal of pains to suppress them, but there is no remuneration to be had for the seizing officer, and therefore, probably, there is not that vigilance used by the officer that there might be.

So that, in fact, fraud is going on with the full knowledge of the Excise?—They are quite aware of it; it is done to a great extent. But that is not the evil that we have so much to

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contend with. What most injures us is the fraud done by licensed manufacturers, for the unlicensed glass is detected as such, and sold at a lower price; but when a licensed manufacturer defrauds the Revenue, he produces an article equal to our own, and sells it far below us, and that is what ruins our trade.

In what parts of England are the frauds most generally carried on?—I am afraid that it is done so generally over the whole kingdom, that it is not worth while to particularize any.

Did you not mention, when examined at Newcastle, that there was a great deal of fraud which had been discovered?—That was with respect to crown glass; there have been some prosecutions against one individual in particular, and the most barefaced frauds carried on by him.

In Ireland how is the duty collected?—I cannot speak to that.

Do you find the glass brought from Ireland interfere with your market in England?—I do not think it does much on my side of the island; I do not know what it may be on the western coast.

Mr. Badger. On the contrary, a gentleman said that they were sending glass from Birmingham to Dublin.

Mr. Shortridge. In Mr. M'Farlane's memorial he stated that one of the Birmingham manufacturers was now selling flint glass at his very door, in Dublin, 15 per cent. below the price at which he could make it in Dublin, that glass, of course, paying carriage and freight.

Do you imagine that the consumption would extend very much if the duty was altogether repealed?—No doubt of it; perhaps the home consumption more than the foreign.

Would not the prices be very considerably reduced?—The prices would be reduced, no doubt of it.

Is the duty, in some degree, not on the article actually finished, but upon the waste materials; you pay duty for materials that are useless?—Yes; we do upon all glass that is cut; we pay before it is cut, in fact.

Mr. Badger. It will make a great difference in cut glass, because of the risk; when a man has nearly finished the piece of goods, in a second it may be broken, in the last finishing stroke.

What is the duty upon cut glass as to per centage?—It is impossible to give an opinion.

Mr. Shortridge. In a rich glass which would sell for 30*s.*, the duty would be 2*s.* 6*d.* or 3*s.*

Suppose it were not considered expedient to repeal the whole duty, you propose to reduce it to one-third?—Yes.

Would you not also propose some alteration in the regulations, in order to relieve you from a great deal of inconvenience you now suffer?—No; we do not think the trade could be at all secured without the regulations at present existing, as long as any duty remains; if the duty were reduced to 2*d.* a lb. there would still be that temptation to fraud, that it would be necessary to retain the present regulations.

With that reduction, would you be able to come into competition with the unlicensed manufacturers?—Very much so.

With any chance of driving them out of the market?—No doubt; because those manufacturers work at a greater disadvantage than the regular manufacturers.

Will you explain that?—For instance, a man who makes a small quantity of glass, perhaps half his time is expended in going about to sell it, and that he must do in an underhand way; he is watched by the Excise, and it is well known that a man has been watched for miles and miles in London, and has not entered into a shop, because he knew that he was pursued by the Excise; and fire, and wages, and every thing is proportionably higher.

And they work at great waste of materials in comparison with you, do they not?—No doubt; they cannot produce so good an article in the first instance, and in every possible way they work at a greater disadvantage.

And do not they have to pay persons in their employ greater wages?—They must pay a sort of hush-money.

And those circumstances would counterbalance the smaller duty that you would have to pay if there were a reduction?—Yes.

Mr. Badger. And the same remark would apply to licensed manufacturers.

And the duty must be reduced to that, to effect that result?—It must.

If it did not go so far, would it produce a loss of revenue, without that remuneration?—We consider that the lower the duty can be reduced, the more it diminishes the advantage which the fraudulent man has over the honest man; and suppose that a man now defrauds one-half of his quantity made, he then would have an advantage over the honest manufacturer of 3*d.* a lb., which, for an article selling for 9*d.* or 10*d.*, is a considerable per centage

In the cheaper articles he would have the most advantage, would he not?—Yes.

With regard to the foreign trade, how do you stand as to your means of carrying on competition?—*Mr. Hawkes.* I think we should be able to compete with other countries.

Are your materials as good?—We can produce a finer article.

You have the materials as cheap and as good?—Coals are cheaper, and the increased facility in the transport of goods would be a convenience that we should have.

With regard to the materials of which glass is made, you stand equally well with the foreign market?—I think that our materials are as pure and as good, and as cheap as in any other country. We have a silex which is not to be surpassed in great abundance.

At present, with the drawback you have, how do you stand with the foreign markets, with France, for instance?—We send very little to France at present; but the present drawback

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enables us to compete with the foreign manufacturer. We could not compete with him if we had not that drawback, on account of the great loss in breaking and cutting, for which the duty is paid.

You have a penny beyond the duty, have you not, allowed you?—Yes, which we consider not equivalent.

That being to compensate for the cutting and the waste?—Yes.

Is your export principally of the finer qualities of glass?—Yes, but a very large proportion of plain glass also.

To what markets do you export?—To the East and West Indies, and South America.

Mr. Shortridge. A great deal to the United States and to Canada.

Is there much to Holland?—*Mr. Shortridge.* Very little to Holland.

Mr. Hawkes. We used to have a large trade to Holland formerly, but that has now ceased.

To what do you attribute that cessation?—*Mr. Shortridge.* Entirely to the price; I think the wages are much lower in Germany than they are here.

Is not our cut glass superior to the French?—The whole of our glass is superior, both the rich and the common, and the density of it is much greater.

Do not you apprehend that the actual restrictions of the Excise add, putting the duty out of the question, to the cost of the article; could you not make your flint glass cheaper, supposing you were under no restrictions whatever?—No doubt we could, but we have become so completely habituated to them from our infancy, that we do not feel the hardship that we should if they were laid upon us at once.

If those were laid upon you at once what should you say to them?—*Mr. Hawkes.* I would not carry on the trade; and I am now waiting to know the decision of His Majesty's Government, and the moment I know that the present system is to continue I give it up. My concern has been established as long as any in the kingdom, for near a century. I was out of business for a short time, for three years; I gave it over to my brothers, and they were so disgusted with it that they retired.

Were they disgusted with the interference of the Excise?—With the interference of the Excise, and those mal-practices that were going on with the trade, which, as honourable men, they could not carry on; and, as an elder brother, I renewed the business with the hope that some alteration would take place, and I carry it on for one of my younger sons, to whom I thought I was doing an act of justice.

Mr. Badger. It is impossible for any man to carry on the trade without resorting to dishonourable means. Since the year 1826, upon the cut glass, we have made a handsome profit, and this has been swallowed by the loss upon the plain; I venture to say we have not made 2 per cent. upon our own capital. As to the regulations of the Excise it is impossible that laws can be framed with a better view of securing the duty.

Is it impossible to carry those laws into effect?—I should say that fraud cannot be committed to any extent without the officer being privy to it.

Your remedy is lowering the duty?—Yes, if the duty is lowered to 2*d.* a lb., the same argument that Mr. Shortridge has made use of against the unlicensed houses will operate against the licensed houses; as there must be a great deal of bribery to their own servants, as well as in other quarters, which we know very well, and which increases their expense.

Are there any detections made?—None whatever.

You are not aware of any prosecutions on the part of the Excise?—*Mr. Hawkes.* There has been a prosecution three or four months ago of a Birmingham house.

Was that brought up to the Exchequer?—Yes.

Mr. Shortridge. It was tried, but the verdict was given in favour of the manufacturer.

Is it difficult to prove the fraud?—The difficulty was, in that case, to prove the fraud; I believe it failed upon one of the officers not having seen the operation, but trusting to another one, who reported it, but the swearing of the opposite party was too strong.

Mr. Badger. Many articles of Excise are in a certain state of process, so that the fraud cannot be committed at once; but with glass, when it is once made, it is the act of only two minutes to defraud of a thousand pounds in weight of glass, which may be carried out of the room; and if the officer comes in he cannot find it out.

Cannot he find it out in the present way of gauging, because he knows what is in the pots?—The pots may be filled up again, as the glass is abstracted from the lear.*

Is not the officer's watching sufficient to prevent that taking place?—It is impossible, being on duty night and day over hot furnaces.

Is that with flint glass?—Yes, the lear is locked up.

Is it not true that in one case the flint or the other glass furnace is locked up?—No, the mouth of the oven where they put the goods is locked up.

Your manufacture does not require annealing, does it?—Yes, it does, the whole of it.

Mr. Hawkes. There are various ways of extracting goods from the lear; I have heard of immense long forks, with a lever which is used for that purpose, and I take upon myself to say that I know that such practices have been carried on.

If a good watch is kept upon the annealing oven, can any fraud take place? Your manufacture must go through the annealing arch; supposing your duty was reduced to 2*d.*, two-thirds of the present duty taken off, is it not possible that the officer, by a good look-out upon the annealing arch, might exercise just as much vigilance as he does now, and secure the duties?—It is not the annealing arch, it is the end from which it is brought out into the warehouse that requires watching.

* Oven for annealing.

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Then he is to watch that as the only place in which the duty can be evaded?—Yes.

Then if the duty was reduced to 2*d.*, would it not be possible to do away with much of the present regulation as to the pots, which appears to be one great objection which is urged against the Excise regulation, and to confine the inspection as much as possible to the manufactured article, which it would then be?—*Mr. Badger.* Mr. Shortridge and myself do not agree; I think that the great time that is spent by the officer in the glass-house is of no use whatever. If there was more attention to the lear, and a change of officers, I think all the rest is perfectly unimportant, for I defy any man to commit fraud to any extent; and all the other watching in the glass-house amounts to nothing at all.

Mr. Shortridge. I do not think that if the regulations that are required now by the attendance of officers in the glass-house were removed it would be any great relief to the trade.

Are there not certain rules for charging the pots and emptying them which necessarily must interfere with the best mode of making glass?—That you would have to undergo in any case; that was the law before the officers were put upon the stand.

Would it not be a better law if you could get rid of those regulations; would you yourself then carry on your trade precisely in the same manner as you do now, with respect to charging and emptying your pots under the regulations of the Excise?—It might leave us at liberty to perform many experiments, or make improvements in that respect, but in the general mass it would be no relief.

Mr. Hawkes. My opinion is that it would be a great relief if we had the entire management of the furnace; then we might make those improvements which we cannot do at present. I have had a great deal of conversation with Mr. Dolland, the optician, and he has been making experiments himself; and he states that it is totally impossible, under the present regulations of the Excise, to make many experiments, and to obtain that description of glass which he requires, acromatic glass, for which a premium has been offered by the Board of Longitude formerly.

It is impossible under the present regulations?—Yes. I was speaking also to Mr. Aiken, and he said that there was a house built for the purpose, but they did not succeed so well. In fact I thought from the nature of the furnace, and the construction of it, it was not well adapted for an experiment house. The glass produced was of a dark colour, and a dimness is what we call shoppy. And it had not much brilliancy, but that would be easily overcome, because we have a system of dragading* our pots, the virgin metal being laded when in a fluid state into water; and we frequently observe that the water has a milky appearance. It is the neutral salts in the alkali which we consider escapes from the glass and is decomposed.

Then you have difficulty, under the present regulations of the Excise, in performing those experiments, and in arriving at those results?—Yes.

Mr. Badger. I should say that it would be a great relief to the glass trade if the glass-house could be thrown open without those regulations, and if every man made his glass in his own way. All we want is, that the Revenue, whatever it may be, should be secured at the other end of the lear.

Mr. Shortridge. That would be an advantage, no doubt, but still I do not think that it would be commensurate with the fraud that would be carried on.

You are all agreed in opinion that the restrictions are mischievous; but Mr. Shortridge is afraid, on account of the remaining duty of 2*d.*, that it would be dangerous to take off those restrictions.—*Mr. Shortridge.* That is my opinion.

Mr. Badger. I see no reason to fear it at all; for, I think, with the officer watching at a glass-house, all he can see is that they do not fill up their pots again with cullets: there are a few instances of fraud which he could not prevent certainly by being at the other end of the lear, but I should not think of them. In the town of Dudley there are a great many officers; and what I should do would be this, to keep a certain number of those officers upon the glass, and the more frequently those are changed from house to house the better; and the doors should not be unlocked, unless in the presence of two officers or the supervisor.

Mr. Hawkes. The great secret of fraudulent manufacture is this; he builds his work in an obscure situation, as much out of the way as possible, so that one officer only can attend. I have gone through the whole of the manufactures in the kingdom, and have had an opportunity of knowing the system.

Do you agree with Mr. Shortridge, or with Mr. Badger? You are of opinion that the present restrictions are mischievous to the trade. But do you think that these restrictions can be considerably modified if the duty is reduced to two-thirds of its present amount? Or do you conceive it necessary still to keep up the present regulations of the Excise, even in case of the reduction of duty?—I should think it would be necessary to keep up the same number of officers.

Would it be necessary to keep up the present restrictions with respect to charging pots, and with respect to the interference with the manufacture of the article?—I think it would.

Then you agree with Mr. Shortridge?—Yes.

Mr. Badger. If I had now the farming of the glass duties, I would not be at the expense of keeping those idle men at the glass-house. I would endeavour to get some honest fellows to look to the other end of the lear, and I should be satisfied with that.

Are you not of opinion that the temptation would be diminished, in case of the reduction of duty?—*Mr. Shortridge.* No doubt; but I am afraid that there would be fraud carried on to the same extent.

Mr. Badger. There I differ from Mr. Shortridge; because the expense of hush-money, as

* Dragading is a term used by the manufacturers.

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it has been called, is so very great, that it would not be worth their while, if the duty were reduced, to carry on the system.

Mr. Hawkes. If the duty were repealed, it would give a great scope for invention and science.

Mr. Shortridge. But all our observations tend to the ultimate hope that the duty would be taken off altogether.

Mr. Hawkes. I should say take off the duty altogether, unless it hampered the country.

Then you do not consider this reduction of two-thirds of the duty as final, but you contemplate a total abolition of duty?—Yes.

You are all agreed that that would be for the general advantage of the trade?—Yes.

Is that the opinion of the trade?—Yes, excepting the fraudulent manufacturers.

Mr. Badger. Myself, and men of capital, if the duty could be secured, should be glad to have it at 1*s.* a pound instead of 6*d.*, as far as we are concerned.

Mr. Shortridge. It is only upon the ground of the impracticability of securing the duty that we wish for its repeal.

Mr. Badger. The argument made by some houses against the repeal is that you will bring in a certain number of new houses and injure the trade. My reply is, every change will be better for the honest manufacturers, because we have the competition and the fraud also to contend with at present.

What period should you fix for the total repeal of the duty?—*Mr. Shortridge.* We should leave it to the Legislature; but the sooner the better.

Putting the Government out of the question, considering it with respect to the stock in hand?—Twelve months would be quite sufficient for the parties to reduce their stocks to the lowest possible pitch, which would be their object. A man could not dispose of the whole of his stock and not lose materially by the change.

Mr. Badger. The public would not get the benefit of the whole reduction of duty; because we should get some of the benefit of it ourselves, the article being now sold at little more than the duty and materials.

Mr. Shortridge. The duty now, although nominally 6*d.*, is virtually not more than 4*d.*

Would it be possible for the Government to repeal the duty on flint glass, leaving the duty on crown glass?—I do not apprehend any danger to the crown glass trade from that.

You are a crown glass maker as well as a flint glass maker?—I am.

Mr. Hawkes. Mr. Shortridge is a very extensive crown glass maker, and more extensively engaged in the crown glass than in the flint.

It would not be possible, in that case, for the crown glass maker to manufacture articles so as to evade the duty?—Certainly not, it is a totally different article, and the materials are very different.

Mr. Shortridge. It is made now in a small way, but I do not apprehend any danger of consequence to the article. They make an article called British sheet glass, which must be annealed in some way or other.

Is it not that branch of manufacture in which the duty can be the least evaded?—Yes.

Mr. Badger. I should suggest that it might be introduced into such a Bill that no crown glass should be made by the flint glass manufacturer.

Are there many cases of making window glass in flint houses?—No; very few.

So that it would be no restriction to the trade in that respect?—No.

Mr. Hawkes. The way that it is made is by a sort of cylinder. This relates to British sheet glass; it is made into a cylinder in the first place. There is a very heavy charge in the workmanship to pay for those cylinders, so that he would not make many then. I should think the expense per pound would be at least 5*d.*, and then he could only blow them to a certain size, that is, to go into the annealing arch; there is the risk of flying and breakage, which they are very apt to do in the lear. I should suppose that one out of ten would fly. Then there is another stage in the operation. You have to take this cylinder and crack it with a hot iron, and then it is put into a furnace, which is a different branch of business, and spread; and the expense of that is enormous; so that the workmanship upon that would more than counterbalance.

Mr. Shortridge. I do not think that it could be made sufficiently low to compete with the crown glass, even with the other paying duty.

Mr. Badger. I believe we are all agreed that it is impossible to desire any better Excise regulations than the present, with a view to secure the duty, which shall correct the evil more than the present do.

Mr. Shortridge. In fact, if we recommended any measure of that sort, it would be hampering the honest trader without making him at all better.

Mr. Hawkes. I will take the liberty of stating, respecting unlicensed houses:—The last time I was in London I had some conversation with Mr. Pellatt, who carried on the business of a manufacturer, and he told me that he thought that there were more than one hundred of those men at work in cellars in different parts of London. I went to the Excise Office; there I saw one of the surveyors-general, Mr. Hetherington, and I told him what I have stated. He said, "I think you are considerably under the mark; I take them at 98. They formerly smelted the glass with coal that made a very great smoke, and you might detect the illicit work from the smoke, and, therefore, they work with coke, which makes not so much smoke as the common chimney, and the heat is much more intense; they are enabled to melt their glass much more quickly; and the consequence is, that they produce a much finer article than they formerly did. I have seen squares, almost as good, produced from those illicit houses, as I have seen produced out of my own works; therefore, I know exactly what the

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workmen can work out in the course of a day. That a man working an eight-ounce square, which ought to weigh eight ounces, would work a hundred weight a-day. But in order that my calculation should not be an extravagant one, and one overcharged, I will take the houses at 98, and the average weight of glass at 60 pounds a-day; and if 98 houses produce 60 pounds weight, there is a loss to the Revenue, as I stated, in my memorial to Lord Althorp last year, of £65,000 annually, even in London alone; it is impossible to ascertain to a nicety. At Sheffield there used to be an immense trade carried on in cruets, and goods of that kind. For that market there is scarcely an order comes into the country for such manufactures from that quarter, because they are made in the unlicensed houses. At Birmingham fraud is carried on to an amazing extent; and in that town they have such a variety of furnaces, that if you take them, the consequence is that there is a complaint made of the hardship of taking up those poor men, and they have nothing to arrest, and if you seize the implements, they are worth very little.

Mr. Badger. They have taken a branch of trade that used to be considerable with us, that is the bottles for perfumery, of different sorts, and we have nothing of that now; they buy them all from the illicit dealers, and nearly the same with moulded glass.

It is made with so much facility, and so little material, that any body can do it?—Yes; and the drawback is obtained for those very goods. The unlicensed houses have the whole of that trade now.

Mr. Hawkes. I went into a calculation with Mr. Apsley Pellatt, formerly a glass manufacturer, regarding the expense of fuel, &c., and of the illicit houses I found the expense was so great that they could not come into the market at a duty of 2*d.* per pound if they evaded it, but at 6*d.* a pound they could do very well.

Mr. Badger. The economy in our houses will knock them up at 2*d.* a pound duty.

Can you give any evidence respecting the trade in Leeds?—I know that there is not one farthing of duty paid upon every bit of coloured cane that is made.

Mr. Badger. Because it does not require to go into the annealing arch.

Has there not been a considerable trade in England in making beads?—Yes, and glass pinchers; there are a great many of those made by the small manufacturers.

Is either of you a bottle glass manufacturer?—No.

The duty upon bottle glass appears to have fallen off in a most extraordinary manner; it has now fallen from £135,000, which it was in 1827; then there was a small reduction of duty to £93,000. Can you give any information respecting that?—*Mr. Hawkes.* When I was in Lancashire I met with a Mr. Gawan, who is largely concerned in the trade, and he was speaking to me upon the subject; I begged to know what hardships he had to complain of, and he said it is the stone bottle that interferes so much with the glass bottle, there being no duty on that article.

The amount of duty is 7*s.* a hundred weight upon common bottles; do you suppose that that is too high?—No; I should think not.

You are aware that they are restricted from making anything under six ounces?—*Mr. Shortridge.* The law says, the reputed half-pint, which should be eight ounces; but under some quibble in the wording of the Act, or from the connivance of the officers, they make them six ounces.

Supposing that the present duty on flint glass should be reduced to 2*d.* a pound, should you have any fear of those restrictions on bottle glass being removed, since it seems rather unfair to restrict any trade, unless there is a very great difference in duty?—I do not think that the bottle trade would interfere with the flint trade, or the flint trade with the bottle trade; because the material for the common bottle is not worth more than a farthing, whereas the material for the flint glass is worth 2*d.* and 2½*d.* according to the fineness of the quality: then with the difference of duty we shall never interfere with them, certainly.

With respect to the crown glass duty, that is now £3 13*s.* 6*d.* per hundred, what do you say with respect to that duty? Do you consider that that is too high, and that a reduction of it would increase consumption considerably?—*Mr. Shortridge.* I do not think that it would, so long as there is the burden of the window-tax about our necks.

Then you must take into account the great number of houses that do not pay that tax?—Yes, there are, certainly, I have no doubt; but a reduction of the window glass duty would materially increase it, but not so much so as if we were free from the window-tax altogether; it would lead those living in cottages, and houses of small value, in which they have leaden windows and small panes, to put large glass windows.

Are the small diamond squares made of the crown glass?—Yes.

Not of an inferior quality of glass?—No.

Do you think that the duty is heavy on account of its amount?—No, I do not think we have much reason to suppose so; I believe for many years the crown glass duty was as strictly paid as any duty; but there have been some instances of detection of frauds in Lancaster, particularly of one man who has been detected in two or three cases of fraud.

What should you say would be the judicious reduction to ensure a pretty large consumption, supposing it were thought advisable to reduce it?—That is a question upon which I should be doubtful what to say.

Do you look upon the restrictions affecting crown glass as vexatious and inconvenient to the trade as those that affect the flint glass?—No, not nearly so much so; they are much less complicated, there is much less danger of evasion, and therefore much less necessity for restriction.

It has been stated by manufacturers, that there was a large quantity of crown cullet at their doors wasted, which the flint glass makers were not allowed to use; do you know what

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the reason of that is?—There were some considerable frauds upon the flint glass revenue carried on by flint glass manufacturers by buying up the waste cullet of the crown glass manufacturers, which was fit for no purpose of theirs: they bought it at 1*s.* 6*d.* a hundred weight, and they manufactured it, and exported it as flint glass sometimes; and the difference between the duty and drawback of 2*d.* a pound was sufficient to pay them for the expense of material and the expense of making it. In 1825 the Government did not know how to put a stop to that system, and I suggested that the flint glass duty should be subjected to the former check of its specific gravity, which would put an end to their making use of the crown glass; it is a matter of no consequence to the crown glass manufacturers. I do not suppose that the whole sale would amount to £20 a-year: no man would ever have made use of such materials if it had not been for the sake of getting this advantage of the Government.

Do you consider the allowance of a penny over the duty is a fair remuneration?—Yes, taking the plate and cut glass together.

In your calculations appended to the memorial, you include a sum of £16,400 as a new licence duty which should be imposed on each house, that is £30 on each pot; do you yourself attach any importance to that suggestion?—*Mr. Hawkes.* It originated with me, thinking that Government might be at some expense; we were anxious to show a liberal feeling that we did not wish to hamper the Government by the expense, and we proposed that in order to pay the charges of the officers.

But not from any motive connected with the trade?—No, to compensate Government for the reduction; but we are firmly of opinion that there will be no loss to the Revenue, that Government will not lose one farthing; but I think that the Revenue will be increased.

Have you any thing to complain of with respect to the export?—*Mr. Shortridge.* Nothing more than the points which were mentioned to the commissioners when they were at Newcastle. We suffer a considerable inconvenience in not being allowed to weigh with less than pound weights; we have an immense quantity of orders from the United States and Canada for 100 feet, 50, and 25 feet boxes. Now a 25 feet box will weigh about 15 ounces, but we lose upwards of three quarters of a pound upon each box, which is a considerable per centage; the Government have the turn of the scale, and the allowance of one ounce is not equivalent in the export.

Do not you consider by the reduction you propose that there would be a great gain in drawback to the Revenue?—Yes, more than we have put down.

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No. 29.

Frederick Fincham, Esq. 14th March 1835.

Frederick Fincham, Esq., called in and examined.

What is your occupation?—Until lately I was engaged in manufacturing chemistry, in making glass bottles, and also in making soap; but I am no longer engaged in either. I made glass bottles for the chemists and druggists.

That is made of flint glass, not of green glass; is it not?—We were allowed by the Excise laws to make green glass bottles of a certain size, but not phials.

Was it the green glass which was intended for the use of the chemists which you made?—Yes, 6 oz., 8 oz., 12 oz., 16 oz., and carboys of 6 gallons upwards.

Do you suppose that that regulation respecting the size is pretty strictly adhered to?—Yes; from my being a chemist, I saw clearly that the trade had not applied the science of chemistry to the making of common bottles, therefore I made some improvements so great that in the smaller bottles I approached so nearly to flint, that I understand there is now a subject before the Excise in which I may be called upon as evidence in consequence of the drawback being recovered on some of my bottles as flint. I have never received any official communication respecting it, but that is what I understand.

Did you find that the regulations of the Excise upon your manufacture were such as to prevent your making experiments or introducing improvements?—Decidedly they were.

In what respect?—We were not allowed a small pot without applying for leave to the Board, and it was not a sufficient object for me to make that application.

And it was not worth your while to make experiments in a large pot common to the trade?—I did make some at my own risk and to my own loss before I arrived at this perfection in the common glass bottle.

And you were at an actual loss in consequence of this circumstance?—Yes.

Will your answer apply to the manufacture of flint glass as well as of bottle glass?—I should say that it would.

You consider that that interference is such as to prevent improvement?—An instance is, perhaps, the best illustration. In suggesting to one or two of the manufacturers some improvements, they objected to try them altogether, some on account of the Excise, and some on account of loss in the duty.

But still entirely in consequence of the Excise, either the regulation or the duty?—Yes.

Do you think that generally the manufacture is in arrear in this country in consequence of the difficulty of conducting experiments?—There have not been those improvements which otherwise there would have been.

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Do you think, if the duty was removed, the impulse of trade in improvement would be very great?—Decidedly; I can give many instances of it.

Do you think that that backwardness is owing more to the duty or to the restriction; do you think that, if the duty was considerably reduced, that would give more impulse to improvement than the abolition of the present restrictions; which do you conceive to be the most mischievous in that respect?—The reduction of duty would make some difference, as the risk would be less. If I made a discovery, I should endeavour to prevent others from knowing the mixture by employing a confidential man; but the officers might find it out. I wish, however, to say I have not the slightest reason to complain of the officers, for I can state that if it were not for the good conduct of the Excise officers, without any attempt at all to injure the Revenue, or to obtain a bribe, it would be almost impossible to carry on any business under the Excise.

In short, that if the rules were strictly enforced it would be impossible to carry on the trade?—Yes.

Then it is in the power of the ill-disposed officer to interfere very materially with the person whose premises he had to watch, if he so pleased?—It is in his power; but I believe there must be a general order from the Board of Excise to give those facilities where there is not the slightest suspicion. I may show that by an example of my own: a mould was sent to me in which I made some green glass bottles; the quality of the metal was so good, that I was anxious to try if it could be run into press moulds, like flint metal, in imitation of cut glass, and the officers allowed me to make a few specimens, as I meant to take some opportunity of explaining to Government in what way the Excise laws acted in preventing improvements. They were so like flint that it got wind, I suppose, from my men conversing with the others, and a sample was taken to a flint house, not far from me, and I happened to be on the works when the supervisor came and said, "Mr. Fincham, you have been making a size not permitted by law." He showed me the specimen, and asked me if it was mine, and I said that it was; and he said, "do you know you are not allowed to do it?" I said, "certainly." He said, "why, then, did you do it?" I said, "I did it only as an experiment; you may break them if you please." He said, "no, it has gone too far; it has been represented to the officers, and I shall write to the Board and say that I have found this." I recommended him by all means to do so, as I should be very sorry that the officers should come under any disgrace on my account. I gave up all that I had made, and he wrote up; and the Board returned for answer that they were to be broken, and they did not wish it to be repeated. That shows the leniency of the Board where no fraud is intended, and that out of common metal, by an improvement which I made in it, I was enabled to make glass nearly equal to flint.

But that was contrary to law?—Certainly, and would have been very unjust on those paying a high duty, if I had been allowed to make it.

Do you consider any great evasion of duty takes place in flint glass?—I should think so.

Is it not much easier to evade the flint glass duty than any other?—Yes; but there is another thing to be observed, that within these few years a very great improvement has been made in alkalis. Formerly we received our alkalis from abroad, which, although impure, were used for making glass; and also kelp from Scotland. The duty upon common salt forced the trade upon using kelp, and it is useful to illustrate the way in which the trade has been carried on, to show that manufacturers under the Excise are reluctant to go out of the usual routine. The kelp contains from five to ten per cent. of alkali; it is very good at ten, yet I have known several glass-makers, having so little knowledge of the chemical process, that they actually used the same quantity of kelp that contained three per cent. as of kelp which contained 10 per cent. of alkali; and finding they could not make their glass because there was either too much alkali or too little, they keep heaping one quantity and then another till they obtained metal. From the knowledge of that, I saw very clearly that by mixing the proper proportions I could melt in much less time, therefore I melted in twelve hours for above six weeks together; and I believe there was nobody in the trade at that time who could flux under eighteen, twenty, and twenty-four hours.

There is no interference in the Excise with the time of founding?—No.

So that you might do that at any time you thought proper?—Yes, we now make British alkali from the decomposition of common salt to contain 49 per cent. of real alkali, which will leave little or nothing for impurities when you add the water and the carbonic acid; the consequence is, that you have a pure alkali, which mixed with sand can be converted into flint glass without any difficulty, in a cellar or a garret.

And without any great expense, merely the expense of the coals for the operation?—Yes, and from the purity of the alkali a flux takes place rapidly, and any man can obtain the information and the materials requisite to make flint glass.

The Commissioners are told that the high duties operate at present as a sort of premium to the smugglers, and therefore since the discovery of this article they must operate in a greater degree in that manner?—Yes, certainly. Formerly, as the foreign alkali contains 20 per cent., they had to lixiviate them to boil it down to a salt, and all those operations could not be carried on in a garret, as this process may now be.

Has not the manufacture of alkali increased immensely?—Yes, it has.

Any duty on salt would materially interfere with this great branch of manufacture?—Yes, unquestionably. I may mention another circumstance that I have been told; frequently in Liverpool that glass has been sold there at less than the duty. If the drawback is allowed on shipment to Ireland, this would account for it.

Are you aware of the present duty on flint glass?—Sixpence a pound.

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Supposing that it was desirable to reduce that so as to crush the smuggler without destroying the Revenue derived from that source, how much would you say would be a sufficient reduction to attain that object?—That would require some little consideration.

The deputation of flint glass makers have recommended a reduction to 2*d.* a pound; do you think that that would be sufficient?—I should say it would.

The duty on bottle glass is only 7*s.* a cwt.; do you think that the Revenue would be increased by the reduction of that duty?—I think not; it is the being under the Excise that is felt most, and the constant interference it is almost impossible for me to point out; it is a daily annoyance to the manufacturer, additional servants are required, and a great loss of time occurs. You are sometimes ready to begin work, and you must wait for an officer; and there are so many other regulations that I do not consider the duty is of any importance as compared with them. If there is to be a duty, I should almost say that you might put it higher, without risk of fraud in green glass, but with no increase of Revenue.

Have you any notion of what you may put the restriction at per cent. upon the manufacturer?—It is a difficult thing to say; I may state, but I allow this instance is scarcely analogous, that Mr. Thompson when he was at Manchester visited a printer, who under the Excise laws printed 120,000 pieces of goods per annum, and he has more than doubled that since the repeal of the duty, without increase of premises, without additional number of hands, and without additional machinery.

Do you consider that the restrictions upon the trade amounted to 10 per cent.?—I should say more.

So that you attribute that improvement and increase of business entirely to the repeal of the duty?—He had as much inducement to print more then, as now; but he could not in consequence of the interference of the Excise. I wish to say that, generally speaking, the officers of Excise and surveyors are men desirous of giving no unnecessary interference, and therefore the blame is not with them.

Do you know enough of the practical manufacture to be able to answer this question, whether if the duty on flint glass and on bottle glass were repealed, it would be possible to keep it up with respect to crown glass without any danger of the Revenue being injured by the other two branches; that is, would those two branches, which were relieved from Revenue, interfere in any way with the crown glass which did pay duty?—No, I should think not.

Would the bottle glass maker be able to make glass for windows?—No.

Or the flint glass maker?—No, they are a different set of workmen, and they require a different apparatus altogether; the metal must be different. The bottle glass metal it would be impossible for any man to make into crown.

Would there be any objection to allowing the trade to be free, except inasmuch as keeping up a prohibition from making window glass in a flint-house or in a bottle-house?—Decidedly; it would be one of the greatest reliefs possible to those two branches, a great number of hands would be employed, and I think it must inevitably come to that, taking into view the improvement in the alkali, excepting under a very great reduction, and then it becomes a question whether the expenses will be worth incurring.

You are aware that the amounts received from flint and bottle are very much inferior to that received from crown glass?—I was not aware of that at the moment.

The Commissioners are told that one consequence of the restrictions is, that many articles for scientific purposes, particularly lenses and telescopes, are now getting into the hands of the French and the Swiss, which were formerly manufactured in this country; are you aware of any change of the trade in this respect?—No, I am not; but I can readily conceive that no person would undertake, under the restrictions, to make lenses and improved glass.

Are the glasses for those purposes generally manufactured from plate glass, or from flint?—I am not sufficiently acquainted with the subject to answer that; but, as a mere remark, I should say that to make this glass it would require a different practice altogether.

Supposing that the flint glass duty was to be reduced two-thirds, without danger to the flint glass manufacture, might we take off the restrictions with respect to the bottle glass maker, and allow him to manufacture to any quantity?—I should, if I had been asked that question some time ago, have said there was no objection; but after I have shown that I can produce from common materials a glass nearly approaching to flint, it would be running a risk, it would be too great a temptation.

Are you much acquainted with the export?—Generally speaking; and I know that there have been frauds upon it; the drawbacks are terrible to the fair trader.

In which of the branches do you consider the great evasion to take place?—In the flint.

And that there is very large evasion?—I should say so; I have no experience in it, but it is inevitable, the temptation is so very great.

Do you suppose that that is through the medium of flint that has not paid duty?—Yes.

But you do not consider the regulations of export, as they exist, supposing them applicable to that which has paid duty, as unfair, do you?—They are, with a view to take off the duty on glass, and therefore I think, so far as drawbacks go, there is nothing that the trade has to complain of.

The duty is now levied on drinking bottles by weight, it has been recommended that it should be levied by tale; can you say which is the most desirable, or whether it is worth while to alter the present mode?—I do not see the object of the alteration myself; and the difficulty to fix a separate duty on sizes varying from six ounces to 18 gallons appears to me insuperable.

You were not at liberty to make bottles from what they call cullet, were you?—No, that was prohibited.

What do you think of the prohibition?—It did not signify to me; it made a great deal of difference to others; but I considered that the difference arose to them, because, with cullet, they were enabled to correct their mixtures, not having made their mixtures well at first.

Would there be any danger in removing the restriction?—I do not think that it is worth much one way or the other.

In the bottle trade the annealing arches are locked up; is that an important regulation to the manufacturer?—It is in some degree; because they are obliged to send to the officer to lock and unlock, and you have no control over your goods during the process; that is an inconvenience and loss: but I do not know how you are to avoid it, because I would much rather have the regulations such that you cannot have any deception; I do not see generally how you are to make your regulations better than they are at present.

The Commissioners are told that great evasion takes place in the licensed houses of flint glass; do you believe that to be the case?—I have heard that; and with all your vigilance you cannot prevent it, where the disposition exists.

Supposing that the Commissioners were to recommend the immediate removal of duty, would not that be hard to the holders of stock; might we not bring it down to 2*d.* with a prospective repeal of it altogether?—I have been engaged in several deputations to Government upon these questions, and I have invariably found this as the sticking point, and especially with the trade; the printers were frightened with the reduction, and the soap-makers, and the starch-makers; and I have always found, when the thing came into operation, where there has been a delay, there has been a much greater injury to the trade, that they had much better submit to the whole reduction at once, and in the course of a few months they will have all their money back again.

And then the increased consumption of course makes a briskness in the market?—Yes.

Then your opinion would be in favour of the repeal, as preferable to reduction, without any fear of the trade being injured?—Decidedly.

What do you consider to be the opinion of the trade generally as to the repeal of the duties; do you think that they consider them vexatious and injurious?—The manufacturers know the evils that they now suffer, but they are afraid of extra competition; it was said so in the print trade, starch trade, and in the soap trade. I happened to be engaged with those persons at the time, but myself not interested, and the great difficulty was to overcome what I must call their prejudice, as the results have proved it. The proof as to the inexpediency of deferred reductions may be drawn from the silk trade. If ever there was a body of men that injured themselves it was that, by protracting the reduction till the stocks were so large. The stock of silk goods would not have exceeded £200,000 at the time the duty was proposed to be reduced; but Mr. Huskisson gave up reluctantly to their remonstrances, and before the time expired there were about £1,000,000 sterling of bandannoes alone. In regard to the starch trade, I saw the evil effects, and pointed them out to a friend most largely engaged in it, and he thought at the time the repeal would be disastrous to the trade; but he tells a different story now, that if it had not been for the repeal of the duty the fair trader would have been ruined.

Do you think that improvements have been introduced in the use of it for dressing lace?—I have not had an opportunity of knowing, but a large quantity is used; I hardly know that there could be any improvement, but the makers are now free to use the material, which answers best for different purposes.

From your experience as a manufacturer, do you conceive the present amount of duty on glass, and the mode of levying it, as injurious to the trade?—Not only injurious to the trade, but to the country.

And you are of opinion that if those duties were altogether repealed the manufacture would be considerably improved, and the commerce considerably extended?—Yes, upon glass, I am inclined to say, that the disadvantage of the Excise regulations is more than 10 per cent. I should be inclined to put it at 20 per cent., but it is a difficult thing to calculate, and I had rather understate than overstate; otherwise looking at the German bottle, and comparing it with our own (if it is to be compared), we might as well compare an English tobacco-pipe with a Dutch one; the difference is quite as manifest, and the German is cheaper than ours.

Even duty off?—Yes.

And we have every material as cheap or cheaper, and as good or better, than the Germans?—Quite.

Do you think that it would be possible to take the duty in any one of those cases, either in flint, or in bottle, or in crown, upon the article manufactured when completed, instead of, as at present, taking it at different periods? Supposing we took every thing from the annealing arch, and interfered with it in no way whatever before it was put into the annealing arch, would that be possible under the present duties?—I should not like to give an opinion, not having been practically engaged in the flint glass trade; and I do consider it so very important that the honest manufacturer should be protected, that I should be sorry to give any ideas that might increase his risk.

You think it is safer to submit to the present inconvenience?—I cannot say that another mode equally safe might not be devised, but in all changes there is a risk of the officer's not learning his duty so quickly as the smuggler his interest.

And you do consider the present mode as secure if enforced?—When the duty is so high there is no efficient protection; and we know that fraud does take place, which is an injury to the country and to the fair trader, and which places him in a situation in which he ought not to be placed. He sees, after he has expended large sums of money, his whole property de-

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Frederick Fincham, Esq. 14th March 1835.

stroyed if he cannot carry on his business, and all his prospects of life ruined, therefore it is a most painful situation.

Small as the duty upon common glass may appear, it is a very heavy charge upon some branches of trade, particularly manufacturing chemistry. Oil of vitriol is sent out in carboys of 10 gallons each, and the duty is a large per centage on the cost. As there are many chemists who send out 500 carboys of vitriol and upwards every week, the value of their stock of carboys will vary from £500 to £2,000. The breakage is very considerable, and the value of the package varies from 20 to 100 per cent. on the value of the article contained. Soda water bottles cost 3*d.* each, from the weight of metal which is required to be put into them.

The heavy duty upon flint glass is a very serious charge upon the manufacturing chemists. Formerly oil of vitriol was rectified in glass retorts, and continues to be so by the smaller makers; but the large capitalists employ platina retorts, costing several thousand pounds, as a cheap substitute for glass retorts. There are many processes which might be carried on advantageously with glass retorts, but the manufacturer subjects himself to a smaller loss by adopting a more imperfect method. On the Continent it is very usual for the manufacturing chemists to make glass vessels for their own use, but it would never answer in England under the Excise laws.

I know a manufacturing chemist who has twice commenced making soap, by working up his alkaline residuums, but has finally relinquished the attempt, not from want of skill or capital, but from the annoyance of the Excise laws, and a jealousy that some of his peculiar processes might be discovered through the officers. Many soap-makers now make their own alkalis, but very few chemists make soap, in consequence of the interference of the Excise.

If the duty on flint and common glass were repealed, the makers might work at either, as their interest prompted them. The flint glass maker might convert a bad pot of metal into an article of less value, and *vice versâ*. It would also, I think, have a very beneficial tendency in breaking up the combinations which exist amongst the different classes of glass men—a grievance to the makers only less than the Excise laws.

Appendix No. 30.

14th March, 1835.

No. 30.

Arthur Aikin, Esq., 14th March, 1835.

Arthur Aikin, Esq., Secretary to the Society of Arts, was called in and examined.

Can you give the Commissioners information as to the operation of the present duties on glass, with respect to the article made for scientific purposes?—Yes; the two kinds of glass that I might particularly allude to are the glass which is employed for painting or enamelling on, and that which is employed for optical purposes. With regard to the former, every one knows that plates or sheets of old glass, whenever they can be had, are particularly valuable, every artist securing them as articles that cannot be purchased at the regular glass shops; and that, notwithstanding the badness of the colour and other imperfections that they have, I apprehend the principal reason of this preference is, that the glass formerly made was considerably harder and less fusible than that which is now made, and therefore better fitted for the use of the enameller and painter on glass, whose art consists in laying vitrifiable colours on the surface of glass, and fixing them by burning them in, on which account the plate must be repeatedly returned to the oven. If the manufacturers were allowed the liberty of making experiments without being liable to the restrictions of the Excise, there appears no reason why they should not be able in a short time to produce sheet glass, even better fitted for the use of the enameller than that which was formerly made.

Have you heard from practical artists complaints of the quality of modern sheet glass as applied to their particular use?—I have. Mr. Collins, in the Strand, is an eminent glass manufacturer, and has particularly turned his attention to painted glass; he was the first who employed Mr. Martin, the painter, who began his career as designer of paintings on glass, and I have seen at Mr. Collins's a beautiful representation on glass of the picture of the Feast of Belshazzar. Now plates of that kind, with elaborate work on them, like that just mentioned, require to go into the oven or stove nearly as many times as there are different colours, and therefore the hazard of cracking and of melting is very much increased in proportion to the imperfection of the glass; and it not unfrequently happens, from this very cause, that after an artist has employed several months upon a piece of glass, the last time that it is taken out of the fire it may crack, and all his labour be lost.

You conceive the present restriction of Excise to be the cause of that difference between the modern and the ancient glass?—I have no doubt that a relaxation of the Excise regulations, so as to allow of experiments being made, would very materially improve the quality of glass for the use of painters and enamellers.

Do you suppose that the present regulations interfere with the production of glass for optical purposes?—Very materially, because in such glass it is especially necessary that an uniformity of texture and specific gravity should obtain in the whole mass; any difference in these respects will occasion a refraction of the rays of light that pass through it, and consequently will greatly injure such glass for optical purposes; a large proportion of glass of lead enters into the composition of flint glass, and this, on account of its high specific gravity, will not easily mix in an uniform manner with the other ingredients, and is liable to subside

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Arthur Aikin, Esq., 14th March, 1835.

to the lower part of the glass pot by long standing. It is impossible, by stirring with a rod, to mix it uniformly with the other ingredients on account of the viscidity of melted glass; but by pouring the contents of the pot into cold water, and then grinding the glass to powder, a very intimate mechanical mixture may be obtained, which by a rapid subsequent fusion would give a glass a considerable uniformity, and by repeating this process two or three times, a very superior kind of optical glass would probably be the result. But all this is prevented by the Excise regulations, which would exact a new duty on the glass every time that it was returned to the pot.

Is the glass made for optical purposes in France better than ours?—It is; and that which is made in Germany and Switzerland is better than ours.

Is not that trade, which used to be considerable in England, now transferred to other countries?—I am informed that the optical instruments that have been latterly made in Germany, and in France, and in Switzerland, have interfered a good deal with the English trade in optical instruments, and a good many are exported to the United States, because, with glasses at least equal to and probably better than ours, the cost of them is less.

Do you consider that we have it in our power, supposing the trade to be entirely unfettered, to make an article as good as theirs?—I do not see any reason why, if our scientific and practical men were allowed to combine their efforts unobstructed by the Excise regulations, they should not be able to produce glass as good as can be manufactured abroad.

Is glass for optical purposes manufactured of what we call flint glass?—Yes, it is. There are two kinds of glass used in the construction of achromatic telescopes; one is flint glass of high specific gravity, from the glass of lead which it contains; and another of low specific gravity, which does not contain lead.

Is that the material from which plate glass is made?—Yes; but whether it is flint glass or whether it is plate glass it is essential that the texture should be as uniform and perfect as possible, because wherever there is a streak, if you hold it up to the light and turn it in different directions, you will see the streak; and it is obvious that light passing through a substance which is in part fibrous must be very much affected and very much impaired.

Are you aware of any effect produced by the present restrictions of Excise on glass vessels made for chemical use?—No; where the object of the chemist is to undertake a course of experiments with a view to the amelioration of glass, he cannot safely undertake them on a sufficiently large scale without making a regular entry of his premises at the Excise office. Soon after my appointment as secretary to the Society of Arts, I built a small furnace capable of making perhaps six or eight pounds of glass at a time, for the purpose of investigating the action of some of the causes that affect the quality of optical glasses. On mentioning the circumstance to the late Mr. Carr, then solicitor to the Excise, and with whom I was personally acquainted, I received such an answer as determined me to give up my intention.

Are you aware that the makers of green glass bottles are not allowed to manufacture under a six ounce vessel, and that the presence of lead in the smaller articles which can be manufactured from the flint glass only is inconvenient to carrying on certain experiments?—There are several delicate chemical processes that cannot be carried on in vessels of flint glass, because the oxide of lead that such glass contains renders it liable to be acted on by continued digestion in strong acids, and in consequence of that the flasks in which oil is imported from Italy, called Florence flasks, are always a very acceptable article in the chemical laboratory; thus we are obliged to have recourse to foreign articles which we cannot get in our own country. It would be a considerable advantage if small vessels for chemical use were allowed to be made in England of green glass, because the chemist might then get them made of the form most convenient to the particular process which he had in hand.

Are you aware that the regulations interfere with the mixing of colours in any way?—I am not. With regard to the coloured glasses that are used as artificial gems, I believe that few of them come under the notice of the Excise, as they are usually made in small pots, which are not unfrequently sent to the potter's kiln to be heated. They require, in general, a long continuance of heat, and are much improved by repeated fusions, to both which circumstances the Excise regulations are very adverse.

Would it not be an improvement, supposing that the glass-house was accessible to makers of that sort of glass?—No doubt it would.

Are you acquainted with the trade in beads and ornaments of that nature?—No, I am not.

Will you explain to the commissioners to what the superiority of the optical glass in France and Germany is to be attributed?—It is owing to the glass containing fewer flaws; the flaws in optical glasses are partly bubbles of air and partly inequalities in the texture. Now the bubbles of air are not of so much consequence; they obscure the vision to a certain degree, but they do not refract the light, but wherever there is a film of glass of different specific gravity than that which is adjacent to it, the ray of light passing through it is always refracted, and the foreign glasses are much more uniform in their texture; and I cannot conceive that that greater uniformity of texture can be attained in any other way than by being allowed to pour out the glass repeatedly, in order to mix it mechanically, and get it in an uniform state.

So that the inferiority is owing to the operation of the Excise regulations?—I think very much so, because in consequence of the viscidity of glass you cannot mix it thoroughly by stirring it up while in the pot.

Appendix No. 31.

2d April, 1835.

Examinations.

No. 31.
Mr. Apsley Pellatt.
2d April, 1835.

Mr. Apsley Pellatt called in and examined.

I believe you were lately a manufacturer of flint glass?—Yes.

Where?—At the Falcon Glass Works, Holland-street, in Blackfriars-road, London.

I believe your manufactory is the largest in London?—It is decidedly the largest in London.

Have you given up that business at present?—I have, the manufacturing part; I continue the trading part.

The manufacturing part you have given up?—Yes; entirely.

For what reason?—Finding it perfectly unremunerating, through the low market prices; which I attribute chiefly to the competition of duty.

To which the duty has given occasion rather?—Yes.

The competition of the smuggler with the fair trader?—Yes. It is the smuggled duty we have to contend with, in addition to the ordinary competition of trade.

To what do you consider that competition of the smuggler with the fair trader to be owing?—To the utter impossibility of Excise laws detecting smugglers who are dishonest in that particular branch of trade, where the officers and manufacturers are in collusion, which is most generally the case when evasion of duty takes place.

Do you consider these effects to arise from the high duties which are now existing on flint glass?—I should say in consequence of the duties being so high as to make it worth the smuggler's while to run all risks.

Have there not lately been considerable additional checks on the charging of the duty; especially by the last Act for taking the duty by the gauge of the fluxed materials?—Certainly. In fact, the checks were too tight; they were obliged to be loosened afterwards.

Do you mean they were obliged to be loosened after that Act?—Yes; by the reduction of the rate of allowance from 40 to 50 per cent.

Do you think that check, in addition to the others, was sufficient to secure the duties?—Certainly not.

Though you consider it to have been a valuable check as far as it went, yet, still even that was insufficient?—Certainly; collusion between the officers and trader overpowered every check, as it must necessarily do.

Do you think it possible to devise any mode of check that shall make the duty secure?—No plan whatever, except reducing the duty so low as to make it not worth while to evade the duty.

How many excisemen were employed in your manufactory?—Recently we had six.

How many to each house is that?—Three to each house.

Were they constantly there?—It was their duty to be there almost morning, noon, and night, but they could not do it. They had more duty imposed on them as to time than the physical powers of men were capable of performing. This laid the officer under the power of the tradesman. If I had complained against the exciseman, and said this man has not done his duty, he would probably be discharged. The power so to do makes him more open to bribery.

In what respect were they unable to perform their duties?—Because the Excise instructions to the officers on duty were to remain there a much greater number of hours than it is considered they could do efficiently. I am not exactly aware of the time, but I think it is 16 to 18 hours out of the 24 every day of the week, except Saturday.

So that it was in fact out of their power to attend to the operations during the time they were instructed to do so?—I think it was; they never did; particularly the night duties.

Were they relieved by fresh officers?—The six officers I have mentioned relieved each other, but the hours of attendance were too long.

Did they ever sleep? Was a man ever overtaken by sleep in the course of his duty?—Oh, yes; we should not be at all surprised to see an officer asleep.

What is the great object of that constant supervision?—An idea that the Excise have that this constant supervision will check fraud.

But the only way that fraud can be checked is by preventing the taking goods out of the arch?—And also preventing them from being thrown into the pot at any time other than the law allows; but that is a thing impossible to be prevented. I have been sometimes showing a friend the process of glass-making, and seen the men throw a bit of waste glass into the pot, although I have given them a positive order against doing it, telling them of the consequences, and then I have gone round to the other side of the house, and have seen them do it again; the men have an interest in it, because in supplying this glass it creates more work for them during the week.

Are they paid by the week?—They are paid by the piece; but they are generally kept working while there is any glass, therefore, he more glass they can preserve, the more work they probably will have; at the same time, if that were done to any great extent, it would injure the glass.

We understood that the pots containing the flint glass were closed, so that it was not possible

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to put in additional materials?—They are hooded, but the mouth is open while they are being worked.

So that it is practicable to introduce some additions?—Yes; during working time.

How often does the supervisor come to inspect the work of the officers?—I do not exactly recollect. The Act of Parliament will state that.

You consider, then, that these regulations, such as they are, would be sufficient, if it was possible to carry them strictly into effect?—Yes, they are.

But the high duty prevents that power being enforced?—Yes.

Have you reason to believe that the evasion of duty on flint glass is very considerable?—I believe it is considerable; but were it not considerable, the injury to the honest glass-maker would be necessarily the same, as it enables the manufacturer who may commit fraud to lower the price of the market.

Any one person being enabled to undersell the rest lowers the market?—Yes; if on a journey I find a manufacturer selling below a remunerating price, it prevents me from effecting sales except at the same, or nearly the same depreciated rate.

We are told that there are greatly increased facilities for smuggling now in making flint glasses at unentered houses; is that in consequence of the improvement in the alkali?—No, but chiefly from the introduction of the American mode of pressing glass. The little-goes have spoiled nearly the whole of the trade in that line, by making an inferior article of what is termed cullet. I have seen salt-cellars retailed at three-pence each weighing half a pound, (which is the full amount of the duty.)

Do you think that any reduction of duty, however low, would be sufficient to put the parties on a fair footing to check this practice? Would a reduction of duty from the present price of 6*d.* per lb. to 2*d.* check this practice?—I think 2*d.* per lb. might sufficiently prevent any licensed manufacturer from committing fraud, at the same time it would leave him exposed to all the vexatious restrictions of the Excise. I do not, however, think it would entirely shut up the unentered houses, as 2*d.* per lb. on their very inferior goods would be a good profit.

Do you consider those restrictions as pressing very materially on the manufacturer?—Very much; harassing him in the extreme.

Can you give us a few instances of that interference with the manufacturer? in short, whether you would conduct it with more freedom and greater ease, supposing those restrictions were abolished?—If a supervisor came in, and wanted to weigh off, he must have all the power he needs at the moment. No matter how we are engaged in other affairs, every one he requires must be called from some other part of the premises, to allow him to weigh off in the shortest possible time, to suit his convenience. They have frequently complained that my men had not done so, when we really sometimes could not do it without very great inconvenience.

Then you are compelled to weigh off for the supervisor?—Occasionally the supervisor would neglect to attend at the proper time, and thereby much inconvenience our customers, who were waiting for their goods, although we are compelled to reweigh the glass whenever he demands it.

That, then, is an additional increase to the duty, inasmuch as it compels you to employ your own servants in collecting the duty?—Clearly so.

That is, as to the weight?—Yes.

Now, as to the manufacture itself, are you checked in any process of manufacture?—I consider we are checked in all improvements, where a different plan of fusing and working might be adopted, as in the case of the French.

Then have the French improved their mode of working and fusing?—They have; they do not fuse or work at the same time of the week as we are obliged to do by the Excise regulations.

And have they generally, you think, improved their manufacture?—In the moulded glass they have; but in brilliancy and purity our best cut glass is decidedly superior to the French.

Are our materials superior?—I think some of our materials are better; also our covered pots and superior fusion produce better flint glass than the French, which is fused by wood fuel in open pots.

If we, therefore, assume your statement to be correct, that the Excise restrictions interfere with the manufacture, we should have a very great advantage if those restrictions were abolished?—Certainly, I think so.

Do you think they interfere with any experiment, supposing you were anxious to try some experiment?—They decidedly interfere with any experiment to alter the present mode of working, because we are tied down to the time of opening and closing, filling and emptying the pots, which prevents our working to the same advantage as the French.

In short, you have to pay duty for every thing in your pot, whether you make it into a selling article or not?—Not exactly so; because they allowed us recently (the last change which loosened the string) to break down that which was damaged, after it had gone to the bottom of the lear, or place of annealing?

So that it would be returned without paying duty?—Yes.

Would it be more advantageous if you were not obliged to manufacture it into articles at all?—I think the present mode of taking the weight is fair between Government and the trader, because we are allowed previously to its being weighed to break down all that is objectionable.

Supposing there were no restrictions, could you make use of what is subsequently broken down?—I think we could occasionally.

Does the present mode of collecting the duties ever compel you to pay above 6*d.* per lb.,

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and how does it arise?—When articles are put into the lear which incur more waste in manufacturing than the 50 *per cent.* allowed by law.

So that, if you withdraw for the purpose of experiment a certain quantity of metal, you would have to pay the duty on that, whether it was produced or not?—Yes, occasionally.

If it was annealing in the lear, you would have to pay?—We pay 3*d.* in the pot, and 6*d.* by weight, which of course gives an allowance of 50 per cent.; but if we happen to make less than the half, they go down the lear, and we lose the difference. We have had sometimes to pay the difference, where there is a great waste in the manufactured article; for instance, a wine glass will often waste twice as much metal as it will weigh when finished; therefore, were we to work wholly on wine glasses, the excess of duty chargeable would be considerable.

If you were to confine your trade to wine glasses under the present regulations, you would be working necessarily at a loss?—Great loss.

And, in consequence, you are compelled to mix certain quantities to bear you harmless?—Certainly; to make tumblers, or other articles of less waste, to get an average of 50 per cent.

This reasoning goes to the superior advantage of the total repeal of the duties?—Certainly. My present feeling is, that even were the duty reduced to 2*d.*, I should not be inclined to work my manufactory.

Supposing the duty was repealed entirely?—I should work at once.

You would immediately commence your works?—Immediately.

Would it be possible to repeal the duty on flint glass without at the same time repealing that on crown glass?—Provided flint glass and bottle glass were repealed together, it could cause no injury whatever, either to the plate or the crown glass makers.

Why should flint and bottle glass be repealed together?—Because flint manufacturers make small bottles, and bottle glass manufacturers can make small bottles also, although they now are not allowed by the law to do it.

So that as these two work very much in the same description of article, it would be unfair to repeal one without the other?—I think so. I think the bottle glass manufacturer would sustain an injury were he to pay duty in the event of the flint glass being wholly repealed.

It would be impossible for a flint glass maker, supposing the duty to be repealed, to make at an advantage the ordinary wine bottles as cheap?—It would only be the small bottles that could come at all into competition; say 6 or 8 ounce bottles.

At this moment the bottle-makers are prohibited from making under six ounces?—Certainly.

In that branch of the manufacture he would not suffer?—No; but he would be injured in this way; he would not have the power of making small bottles, although the flint glass makers were allowed to do so.

What does he make now, legally speaking, below a pint?—An immense quantity of six and eight ounce medicine bottles, oval, octagon, and square, are made by bottle glass manufacturers; also green round six ounce phials, and a considerable number of soda water bottles. Again, if we were to have no duty, we might make a small proportion of soda water bottles to advantage. The appearance of the white glass is so preferable, that I think the soda water makers would not mind giving a little more for them.

In short, it would be advisable to repeal the duty?—Yes.

Would they complain, supposing the duty was diminished to 2*d.*?—No. I think in the event of the flint glass being reduced to 2*d.*, the present duty would not injure the bottle manufacturers.

Would it not be just, if flint glass were reduced to 2*d.*, to remit at the same time all restrictions as to bottle glass?—I think it might.

Keeping their duty the same?—Certainly.

You would not be apprehensive of danger?—Certainly not; I should not as a flint glass manufacturer make any objection.

Is there any other restriction as to which you would wish to state any objection? As a London manufacturer, we make a considerable number of what are termed in the trade matchings, which are frequently returned from various causes. The Excise have often objected to allow us to ship them for drawback, because they alleged them to be unmerchantable. This has subjected us formerly to considerable loss.

But suppose they are unmerchantable?—In truth, many are; but still, if we pay duty, ought we not to have it back again if unsaleable at home?

But still we do not contemplate drawback merely to get back the duty; the law always considers the article entitled to it to be an article intended for sale?—Which creates a loss to the manufacturer.

Is this a loss peculiar to one class of traders?—It is more peculiar to London makers, where their trade consists chiefly of matchings.

What is a matching?—Any article, many or few in number, (usually the latter,) to match patterns to complete sets: you would think they are trifling, but in decanters, candle vases, and Grecian lamps, it is often a matter of serious moment.

Then you have found in the export these were objected to?—Yes; not allowed to be shipped. I merely state that as one of the inconveniences of the Excise, and the extra charges upon the trade, although this inconvenience is lessened by the new Act. There are a number of other things which I need hardly notice, but still they are inconveniences; such as the Excise officers sometimes idling about the manufactory, and occasionally drinking with the men; or introducing their friends, and those friends giving the men drink: so that, in truth, our manufactory cannot be our own. The officers employed on our premises were on the whole steady, well-conducted men, and I consider that the fault rested more with the system than the men.

You find the presence of the officer an inconvenience?—Yes; and if it were one only, it

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would not so much matter, but where there are two or three, and sometimes six on the premises at one time, it is certainly very objectionable.

It seems, then, from the nature of your house, you have more men employed in weighing in your glass-house than in any other manufactory?—I believe the other manufactories have each three.

Have you any inconvenience in exporting?—We have extra trouble of making out the notices and the expense of debenture, which is injurious to our trade.

Did you ever find that you were prevented from shipping on a sudden by the formalities attending the export?—We find most inconvenience in the event of their being stopped and searched and examined, to which they are always liable.

Are they sufficiently searched and examined to prevent the possibility of fraud?—The seal of the officer and all the care the officer may take is not sufficient to prevent their being stopped occasionally afterwards on suspicion of fraud.

Does the officer, when you pack for exporting, attend the packing?—Yes.

Is that your regular officer, or is it an export officer on purpose?—It is an export officer: he is sent to on the previous day.

You are bound to give him notice?—We must give a day's notice to the Excise export office.

So that if an order was sent to execute on a sudden, you could not execute that order?—Certainly not. The subject of debenture is the greatest inconvenience and charge upon an export order of a small amount, inasmuch as the cost of every shipment will be increased on a small parcel of goods at least a guinea every parcel, which foreign manufacturers have not to pay.

So as to take away the profit on a small shipment?—In some measure; for instance, I visit Guernsey occasionally: if I get a few small orders, say six, and ship them all in the same vessel, then I can divide the Excise expenses between the six; but that often inconveniences some of the parties, as they are all obliged to wait till every order is completed. The debenture expense really makes an objection to dealing with England, particularly when shipped in small parcels.

What do you pay for a debenture?—I think we pay now 13*s.* 6*d.*, besides 7*s.* extra for the Guernsey special bond.

The stamp?—Yes.

Of course all that would be done away with if the duty was repealed?—Certainly, where no special bond is required we reckon it generally to cost us nearly £1 on each parcel of goods, large or small: when the officer comes it is always expected that he is to have some bread and cheese and porter; and if he has refreshment the men have it too.

In the evidence we received from Newcastle, there is mention made of a special bond for shipping to Guernsey. Why is that special bond necessary?—It was in consequence of the omission of the Islands of Guernsey and Jersey in the last Act, or the last but one, which, I think, was afterwards rectified by a Treasury order; but they also prohibited us from receiving more than 6*d.* drawback instead of 7*d.*, which made bad worse, as regards the Channel Islands.

Do you, then, in shipments to these islands, never get more than 6*d.* drawback?—We never get more than 6*d.*, and have to pay a special bond in the bargain.

Was any remonstrance made at the time?—No; as but one or two manufacturers supply Guernsey, it was not a matter of importance to the trade generally.

When was the last Act passed?—I think in 1825 an Act of considerable moment passed, and another important Act passed in 1832: it was shortly after that.

Do you think there is much fraud in the receiving the drawback, claiming the drawback for exports?—I should think the pressed articles on the American system lay the Revenue open to great fraud.

In what manner?—I mean they are made in cellars and garrets, and pay no duty, and then receive 7*d.* per pound on being shipped.

Does the exporter, who is not himself the manufacturer, receive the drawback?—Certainly.

He is merely bound to declare that he believes them to have paid duty?—He affirms it; I think an affirmation is all that is necessary; there is only the oath in the case of debenture. If that was done away with it would be much better, as the penalty is thought more of than the oath by smugglers.

Do you find the present drawback sufficient of 7*d.* per lb.?—I think it is sufficient for the mutual interest of the Government and trader.

Is it better for the trader?—I think it is better for him to submit to it than give larger inducements to fraudulent shippers.

That is, if the drawback was a little higher there would be greater temptations for fraud?—Certainly.

On the whole, therefore, you think it better to keep it as it is?—Yes; I think it is better to keep it as it is. But the reduction of the bounty, if I may so call it, when 1*s.* 1*d.* was given, and afterwards reduced to 10½*d.*, although it lessened inducement for fraud, shut up a great deal of our foreign trade.

That was avowedly bounty?—Yes, but interested manufacturers wished to impress upon the Government that it was only an equivalent for breakage, &c.—manufacturers who then traded to America and other places, where they did well while the high drawback continued; but when that was taken off they could no longer trade there; the reduction, therefore, created a greater competition in the home market.

We want to know whether 7*d.* is a fair remuneration to the manufacturer for his breakage

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and waste, so that when he exports he should receive his duty back again?—Yes, certainly, on plain glass, but not on richly cut glass.

Have you any observations to make on the subject of prosecutions by the Excise on the subject of glass?—I should mention one or two instances in my own experience. The first took place many years ago. In the time of the late firm of Green and Pellatt, a dispute respecting shipping goods for drawback arose as to whether they were merchantable or not, and a prosecution was commenced; it was ultimately compounded for £100, and the law expenses, which Mr. Carr received, amounted *to* £400 *more*. A case also occurred more recently of one officer throwing a piece of glass at another, which broke the window of our lear; the supervisor observing it a few minutes afterwards, and taking out part of the glass and pushing back the wire, pronounced the lear to be insecure, and reported accordingly. A prosecution was instituted; after incurring about £60 law expenses, the crown solicitor dropped the case, finding that his own witnesses would afford him no chance of success. As the Crown paid no costs, we had to defray the whole expense of that prosecution.

What were the grounds of the prosecution?—For insecurity. The law requires that the window shall be perfect, and the wire shall be perfect. The window was broken by the circumstance alluded to, and time and a little neglect had got the wire out of repair, which subjected us to a prosecution. The solicitor, on examining the officers, found it arose from a joke between them; but still it was vexatious for us to be annoyed, harassed, and put to £60 expense uselessly.

Do you consider that the greater proportion of duty evaded is by the licensed manufacturer, or by the unlicensed manufacturer?—I should consider by the licensed manufacturer, and the injury to the honest man is greater from that circumstance.

Is the article which thus evades the duty generally of so good a quality as that which is made by the fair trader?—I think it is, generally; of course now I am speaking of leading articles; I do not think that much duty on the finest of glass is run. Running the duty has, however, generally a tendency to injure quality.

I suppose the very finest glass is made by the best manufacturer?—The peculiarity of the flint glass manufacture is such that you must make all qualities; the middle of the pot makes the best, and towards the top and bottom are the inferior: some manufacturers make better glass than others, according to the materials used and skill exercised in mixing and fusing. I should say, generally, that I think the Excise system has had an immoral tendency on workmen, officers, and masters. I believe it is generally admitted (although there are some honourable exceptions) that there is not a more morally degraded set of people than the working glass-makers.

You attribute that to the present system of Excise?—Yes, in a great measure: when a man considers it fair to rob the Government, he considers it fair to rob his master.

Does not the master put himself in the power of the man in that way?—He does, but the man gets an advantage; a greater allowance of beer, perhaps greater wages.

Is it not dangerous for a master; so dangerous that he would be unwilling to run the risk?—He cannot evade duty very well without the men knowing it.

The danger of that would keep him honest, one would think?—It ought, but it has not done so; he runs all risks because the amount of profit is so large.

Have you ever considered what additional cost the existence of Excise restrictions laid the article which you produced besides the duty?—I considered that when I was working at the full, that the duty cost me about £1,000 per annum additional, in extra servants, bad debts, (on duty-paid glass,) also in interest of money, breakage in the lear, and in packing or carriage, &c. Capital for duty is employed uselessly, and worse than uselessly recently, inasmuch as the honest trader has been selling at a loss through the competition of the fraudulen manufacturer.

How much per cent. would that make on your capital employed?—I should think it would make a difference of perhaps 5 per cent.

Is it as high as 10 per cent?—About 5 per cent. I should think.

In addition to the duty?—Yes; I am sure it makes that difference at least.

Do you consider the French manufacturer at present undersells you?—I do so; chiefly in consequence of his being without duty and restrictions.

And you consider that the restrictions are the principal causes of his underselling you?—I do.

So that there is not that material difference between wages and the quantity of labour?—The wages of glass-makers in France are nearly equal to those of this country, and many of the materials are more costly; they pay more for lead and alkali, and they cannot use saltpetre on account of the Government monopoly, which is a disadvantage to them. The French consider their mode of working much more economical than ours.

Have you had an opportunity of observing their mode of working?—Yes.

Is it the same as ours?—It differs from ours, and the French consider it much more economical.

In what respect does it differ?—They can fill or empty the pots two or three times a week if they please.

You are prevented from so doing by the Excise restrictions?—Yes; all the pots must be emptied and filled at one time, except in the case of overtakers.

And do you agree with the French, that their mode is the more economical of the two?—I have not had sufficient experience to ascertain whether it is or not; they consider it to be superior, or they would not adopt such new plans of working.

At all events, you are prevented from making the experiment?—Quite so: I have been careless to inquire into it, because I knew very well it was impossible to adopt it.

Is there any difference in the nature of the goods that are produced at the places you have visited abroad and those which are made in general in England?—They make much heavier articles than ours, imitating cut glass, which the duty would prevent our attempting to make for general sale.

Of course these heavy goods may be presumed to last much longer than our light ones?—Yes, they are, but still they get broken.

Should you anticipate, then, from a total repeal of the duty on flint glass, a very great increase in the consumption, as well as a great improvement in the manufacture?—I should anticipate an enormous increase in all the pressed or moulded glasses, imitating cutting; it is generally of a great weight; also on massive cut goods which incur great waste, as well as in small bottles, which are now substituted by earthenware and tin, or made from cullet at the little-goes.

Of what does your principal export consist?—Of common goods chiefly, and of such large goods as cannot be got so good at other markets, viz., India shades, bracket shades, and vase lamps for the East and West Indies.

Are these made by the flint glass maker or the crown glass maker?—The flint glass maker.

Do you think the export trade would be benefited by the removal of all those restrictions?—I do not think it would much affect our export trade.

According to your account it would in small articles, small shipments?—Yes; it would facilitate small shipments, and prevent inferior goods, made at unlicensed houses, from being sent to foreign markets, which have paid no duty, thus displacing the demand for good articles.

The drawback on flint glass generally amounts to one-third of the whole duty; do you consider that is a fair amount—that is, one-third of the quantity made is actually exported?—I should think it is far beyond the actual amount.

Therefore you consider that a great part of that is fraudently obtained?—Yes; I never recovered more than from an eighth to a tenth. I do not suppose that I received back annually above £1,000 to £1,200 for more than £10,000 duty paid.

Was you rather a large exporter?—Not so large as many manufacturers.

You consider yourself a fair judge of the quantity exported so as to be able to say whether that is a reasonable drawback or an unreasonable one?—I think so; but there are other houses in Newcastle and elsewhere that export more than I do.

The amount of duty has increased in five years on flint glass from £204,000 to £233,000. Do you consider that an increase in proportion to the increased consumption?—I consider that increase chiefly to arise from the demand for heavy goods, cut and plain, chiefly the former.

Not from an increase in the consumption?—No.

That does not then contradict your opinion as to the increase in smuggling?—Not the least.

You think the increase ought to have been larger?—I think it ought, as there has been an increased number of consumers.

Then there has been a large increase of heavy cut goods?—Decidedly; it is the continental fashion, and has become the fashion to a great extent in England; but the higher classes here will not buy our pressed or moulded goods, and the lower classes cannot afford to purchase them on account of the duty, although smuggled pressed salts have a ready sale at country markets, fairs, &c.

Can you account in any way for the great diminution of duty received on bottle glass?—No.

It is now very little above what it was five years ago, and in the intermediate years it had fallen very materially?—I cannot account for that. I should have imagined that the comparatively new introduction of soda water bottles would rather have increased the amount.

Are they not made entirely of bottle glass?—Nearly so. I have seen but very few in flint glass.

Do you suppose there is any evasion of duty on bottle glass?—I have not the means of ascertaining.

Is lead used in bottle glass as well as in flint glass?—No.

Nor in crown glass?—No.

Lead is only used in flint glass?—Yes; in flint glass nearly one-third the weight is lead.

Have you any remarks to make on the employment of flint glass for optical purposes?—I consider the removal of the Excise restrictions would afford considerable facility to the making of optic flint plate glass.

You are now prevented making experiments without a great expense; do you apprehend that to be a reason why the manufacture of large glasses for optical purposes has been very much lost sight of in this country?—I do, decidedly.

You know it to be the fact that they have been transferred to Germany and other places?—Yes; since I have ceased myself to pay attention to optic plate glass, I cannot purchase it from other manufacturers, no doubt from these causes. No very large lens could be made if required under the present Excise regulations. I mean a lens of 30 inches in diameter. To make so large a lens you must have the whole mass in the mould subjected to the reverberating heat of the furnace: under the present regulations we can only ladle out the glass from the pot into moulds not subjected to the heat of the furnace, which so soon cools as to render it impossible to make a very large lens.

Are you aware that by application to the Treasury you can obtain permission to try experiments for optical purposes?—That is very true, but still we are subjected to the surveillance of the Excise. If we have really any beneficial improvement we cannot make experiments with the view to a patent without the secret being exposed to the Excise officers.

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Mr. Apsley Pellatt, 2d April, 1835.

That applies to any other secret in any other manufactory?—Certainly; in any manufactory of glass it takes away all motives for improvement with reference to a patent.

Are there any other scientific purposes to which flint glass could be applied which are interfered with in any way?—The barometer and thermometer tubes, according to the Excise regulations, ought to go down the lear, the smoke of which would injure considerable quantities by getting into the inside of the tubes. Notwithstanding the regulation imposed on us to pass all tubes down the lear, we were compelled to evade the law with the connivance of the officers by taking the duty upon it in the glass-house or warehouse without its going down the lear, as we knew it would spoil the article. It would be impossible to supply the article in its proper state if that regulation were complied with. This remark will apply to chimneys, watchballs, watchflats, and all articles not requiring to be annealed, for which there is a considerable demand.

Do you manufacture in coloured glass?—Yes; we have manufactured some of the best colours.

Are you checked in making experiments in colours by the Excise regulations?—Yes, materially so; particularly in the most difficult colours, red and amber, in which we are inferior to the foreign. For instance, the copper red is a very delicate colour, and requires the pot to be open or shut at the command of the manufacturer whenever he requires it; complying with the usual regulations of the Excise would prevent any chance of success.

You think if this duty was abolished there would be very great improvements in the beauty of our coloured glasses?—I think so. Foreigners frequently come to me, and I have reason to believe that they have made great improvements.

At present there is a restriction upon the manufacturer of plate glass which prevents him making it beyond a certain thickness without being liable to the flint glass duty: you are aware of that restriction?—Without being liable to the old duty on flint glass, namely, £4 18*s.* per cwt.

Are you aware why that restriction was imposed?—I should suppose it was to protect the flint glass maker when the flint glass duty was high.

Supposing the duty on flint glass should be reduced two-thirds, should you see any objection to the abolition of that regulation?—None at all. As a flint glass maker, I should be glad to keep out the plate glass competition, but it would be throwing an unfair burden on them.

Are you aware that this increase of duty for plate glass beyond a certain thickness operates injuriously to the manufacture of lenses for light-houses?—I should think it would, though light-house lenses are not so much used as formerly.

Have you any reason to give, besides the difference of duty, why the plate glass maker should not be endangered by the competition of the flint glass maker?—The increased expense of the materials of flint metal and its superior specific gravity (its increased weight being equal to 25 per cent.) would protect the plate glass manufacturer from injury from the flint glass manufacturer.

Besides the increase of weight, the liability of flint glass to be affected by the defects or specks called *striæ* would render the flint glass inferior as a substitute for plate glass?—Yes.

Then you see no use in keeping up any restrictions on plate glass as to thickness, or as to the grinding and polishing, supposing that the flint glass duty were sufficiently reduced?—Certainly not.

In a large establishment like yours did it require any extra clerk for the purpose of attending to the Excise regulations in the way of notice?—Yes; for the purpose of shipping and drawback, attending the Excise Office occasionally, and for various notices required for paying duty, filling, opening and shutting pots, &c., we found it required nearly half the time of one clerk.

Do you consider that the reduction of the duty to 2*d.* would materially increase the consumption?—I consider it would; the Government Revenue would be much larger than the proportionate reduction of duty.

Do you consider the reduction of two-thirds of the present duty would crush the illegal manufactures?—It would materially diminish their sales, but I doubt whether it would annihilate them.

You think the 2*d.* would still be an inducement?—To some of these proprietors of little-goes it would; it would be a very heavy blow, certainly; but taking the whole duty off would, in my opinion, be ultimately fatal to most of them.

Appendix No. 32.

April 15th, 1835.

Thomas Cockburn, Esq., called in and examined.

No. 32.
Thos. Cockburn, Esq., Governor of the British Plate Glass Company, 15th April 1835.

I believe you are the governor of the British Plate Glass Company?—Yes.

You present this memorandum from the company?—Yes.

"Memorandum from the British Plate Glass Company.

"1. The melting pot on which the calculations of the Excise are founded is measured in its crude state, and its cubical contents determined before it has been subjected to the action of fire; and as it

"The present allowance is regulated by the Act 34 Geo. III. c. 27, which provides that an allowance shall be made 'of one half the metal or other

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contracts considerably during the process of annealing, the cubical contents, when measured by the Excise officer, exceed the cubical contents when in the founding furnace.

"2. The loss of metal by the breakage of pots. (an event of frequent occurrence.) the allowance being merely for the duty charged thereon. Four inches of the material left at the bottom of each pot is allowed for in calculating its contents, because, owing to the depth of the pot, the heat and flame issuing from the mouth of the furnace when ladling, the last four inches of metal cannot be ladled into the cuvettes.

"3. No allowance of duty is made for the breakage of the cuvettes, which are smaller pots into which the metal is ladled from the larger pots, for the purpose of continuing the fusion and refining the glass previous to casting. If the pot whence the contents of the cuvette is taken had broke, the whole duty would have been allowed; according to the spirit of the Act, and indeed the letter, it ought equally to be allowed on cuvettes broken.

"4. No allowance of duty is made for cuvettes falling out of the slings in the process of casting. The same remark as in No. 3 applicable here.

"5. Accidents from the gun or roller on the casting table.

"6. Breakage of glasses in the annealing ovens.

"7. Breakage of glasses by their own weight when carried to the different parts of the manufactory, for the purpose of squaring, grinding, smoothing, and polishing.

"8. For the great losses incurred by the quantity of glass cut away for waste in the process of squaring.

"9. For accidents in squaring, grinding, smoothing, and polishing.

"10. For defects of yellow, drop, bubbles, seeds, stones, crooked plates, defects which render glasses unsaleable, although not all discoverable until the finishing, besides cullet in selling the finished glass.

"The deduction of one half the contents of the pot, as here explained, is inadequate to cover these numerous liabilities to loss."

materials contained in the pots, and of four inches at the bottom of every such pot used for the making of cast plate glass; and the Commissioners of Excise in England and Scotland respectively are authorized and required to make the respective allowances by this Act directed, any thing to the contrary in anywise notwithstanding; which allowances are hereby ordered to be in full compensation of all waste, damage, or loss whatsoever, except the allowance made and provided where pots used for the preparing and mixing of metal and other materials for making glass shall crack or break.' Vide 19 Geo. II.

"Now this waste, damage, or loss arises from several and various sources (as noted in the margin), and no experiment can lead to a correct conclusion, unless it commences with the first process that comes under the cognizance of the officer of Excise, and goes through all the intermediate stages which intervene before the glass is produced in a finished state for the market. In fact, the present allowance does not cover the losses and accidents to which the British cast plate glass manufacturers are liable during the progress of producing and finishing their glass, and, although these losses were more supportable when plate glass bore a much higher price, they are now become burdensome under the very great reduction of prices.

"When these circumstances are taken into consideration the Company hope that the commissioners will be disposed to recommend either that the duty should be levied on the finished glass, or to increase the allowance from 50 to 57; but if increased to 60 it would cover these various losses, and prevent their being under the necessity of finishing imperfect plates, by which they sustain further loss."

Did you ever present a similar memorandum, or make any previous application on this subject to the Board of Excise?—In the year 1833 we made an application, and in 1812 we also made an application.

To the same purpose?—Not exactly to the same purpose. In 1812, it was to take the duty upon the squared glass. The large plates of glass from nine to fourteen foot, by five to eight foot, as taken out of the annealing ovens, are brought to the squaring room, and there cut into all the sizes which the blotches and defects, arising from various causes, will admit. In short it is squared into as large sizes as these defects enable the Company to square them, because the advantage is derived from the larger and not the smaller sizes.

That makes it necessary that there should be an increased allowance?—If the duty was taken on the weight of glass squared a reduction would be necessary from that weight of from twelve to fifteen per cent., prior to calculating the duty, because that is about the amount which is found to be the wastage between the rough glass and the finished glass. As to the progress; in the first place the plates are carried from the annealing ovens (in which also the plates are sometimes broken) to the squaring room, in which operation, from the very act of one of the men slipping or falling, there may be glasses broken. Then the squared glasses are carried to the grinding room, where they are ground, and thence to the smoothing and polishing rooms, to be smoothed and polished; and generally more than one half of the metal is ground off, sometimes more or less. If there be a defect in the glass it has to be ground till the defect is worked out.

How much do you say they grind away?—I have observed, in reply to the preceding question, generally more than half the thickness; it depends entirely on the depth of the defects found in the plates in the progress of working. There are three different gauges on which the plates are cast. The first is four-sixteenths of an inch in thickness, the second five-sixteenths, and the third seven-sixteenths. The third gauge is used for casting large glasses, (we make glasses of thirteen or fourteen feet by seven and eight wide;) they require a much greater thickness for the grinding and polishing to be capable of bearing their own weight.

Then the application went, in fact, to a reduction of duty?—It was the same in principle. According to the allowance that is made in gauging the pot being insufficient or the reverse, it may be either a reduction or increase of duty; but, if inadequate to cover the wastage in finishing, it is the way by which the duty is indirectly increased.

Did you receive any answer to the last application you made?—No answer. We received none. The Excise are very shy of giving answers to applications of this nature.

Did you see any of the Commissioners yourself?—No. The way in which the application arose was this. We received a letter from the superintendent of our works at Ravenhead, in Lancashire, stating that the supervisor applied to him, to make an experiment to ascertain

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whether the allowance made on plate metal was sufficient or otherwise. In consequence of which application we addressed the Commissioners on the subject.

Then the application to you was from the supervisor of Excise, in order to ascertain whether the allowance was too great or too small?—Yes. The fact is, I believe, Messrs. Cookson and Co., of Newcastle, had applied to obtain an increase of allowance on their blown plate; after our letter went in we received no further application to make the experiment, and, therefore, I suppose, it was confined to Mr. Cookson's works.

But afterwards this communication was made to you from the Excise; you made your application for an increased allowance?—On that occasion we took the opportunity of repeating it.

To that application you received no answer?—No answer.

And nothing was done in consequence?—Nothing.

Was the receipt of it acknowledged?—Never; we had no intimation of it.

Then the complaint in this memorandum is, that the allowance to you of 50 per cent. is not sufficient to cover the accidents which are detailed in the margin?—Yes; and there are many other accidents which occur to us which are not detailed there. It sometimes happens that something inimical to glassmaking gets into the pot, for with all possible care in a manufacture of such magnitude it is difficult to preserve perfect accuracy; and sometimes it has happened that misty glasses have been produced for which we have paid the duty, and for which we must run a risk, which are not mentioned there, because it may be said to be an imperfection in the manufacture.

Are you not allowed, supposing a glass of that description is produced, to break it up and return it into the pot?—Never; it is not known for some time till after it is finished.

It is not discoverable at first?—No.

Then you say, also, that the increase might be from 57 to 60, or that the duty should be levied on finished glasses?—Yes.

Do you see any danger of fraud from levying on finished glasses?—It is impossible to say that there may not be danger of fraud where fraud is intended; but it appears to me to be a thing next to impossible in the manner our works are carried on; for every week there is a *bona fide* statement of the finished glass.

For your own information?—Yes; that is brought into our accounts; the operations of finishing, *i. e.*, grinding, smoothing, and polishing, are all done by piece-work, therefore the examination of the weekly accounts of the people employed in finishing the glass would be a check on the quantity that is finished, and on which the duty of 2*s.* 9*d.* is to be charged.

How many Companies are there? how many makers?—Only two cast plate Companies, Messrs. Cooksons' and ourselves; we were the original.

Of course that paucity of Companies will prevent fraud, and make it much less likely to happen?—From the nature of the thing, when you consider the magnitude of the plates, from nine feet to fourteen feet in length, and from five feet to eight feet in width; these are taken out of the annealing ovens, and carried into the squaring room, where they are cut into the largest glasses the defects will admit. They cannot be finished without the number and size of them being entered in the book of the labour in the course of the week. If people attempted systematically to keep two sets of accounts, it could not be done without discovery, because the Excise officer would come in every week; they come in every day, and they may come in every hour of the day in the course of the operation. I cannot say it might not lead to fraud, but it is very improbable.

But you do not think there is any rational ground for apprehending it?—No, not any, as we carry on our manufacture.

You think it is not desirable, unless good reason is shown, that a different course of charging should be adopted with respect to one class and not the other?—I think myself, if it was adopted in one class of glass-makers and not in the other, it would give umbrage; they would say, why should we be supposed to be less honest than other men?

Do you consider your branch of the trade is much more liable to breakage and to accidents subsequent to the casting than the other branches of the trade?—I cannot answer that as to other branches, not being acquainted with their details; but it follows, as a matter of course, that it must be so from the size, and the various operations the plates are subject to. From the very weight of the glasses they sometimes break when standing in the frames; perhaps a little bit of clay, or stone, or coal, will get into a plate, and when that is touched it cracks.

But, at the same time, the danger appears greater in plate than any other because of the immense size?—Yes, for the reasons above stated, and those stated in the memorandum.

Do you consider that the duty levied upon your branch is fair in proportion to that levied upon the other, the duty itself, exclusive of the allowance?—I cannot answer that, unless I was acquainted with the details of the other branches.

You only speak as to what you know?—I cannot speak as to any thing else.

Should you prefer for yourself a duty levied upon the finished article?—Certainly I should, because then, if it were so, we should have an opportunity of throwing out many plates that we are now obliged to finish, and which are imperfect, and which if returned into the melting pot would, perhaps, produce good ones. In point of fact we pay, in some respects, a double duty; I may say about one-third of our composition being cullet, or the glass that is broken, and which has already, in part, paid duty; in fact, it is reproducing duty to the extent which the allowance of 50 per cent. does not cover the wastage and loss in finishing.

Do you consider that the present mode of charging the duty in the pot, instead of the finished article, tends to interfere injuriously with your manufacture?—Certainly I do,

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inasmuch as it compels us to work glass, having paid duty for it, which otherwise we should be very glad to set aside for cullet, and it also exposes us to other difficulties. At the moment of gauging our pot we are perfectly ignorant of what it contains till it is produced; and yet, whatever the gauge is, the calculation of duty is made upon it. Now the very first operation of the Excise is measuring our pots, which are measured raw, and all the calculations made upon it raw. They are then put into the annealing oven, and by contraction, as heat must contract raw materials, there is a considerable contraction produced in the progress of it, which, of course, is supposed to be allowed for in the 50 per cent.; that, and every other contingency, is supposed to be allowed for in the 50 per cent. A calculation was made, by careful experiment, which showed a difference of about £600 additional duty paid in the course of the year by this contraction of the pots.

You see no difficulty whatever in taking the duty upon the manufactured article?—None whatever on the finished article?

Would you take it there after it was polished?—After it was completely finished. As it is brought into our books for sale, a finished article, the duty should be taken in that state.

Do you consider that the present mode of taking the duty injures the trade?—It injures the trade in respect of the necessity that it imposes of finishing glass, which otherwise would not be worked. I have no doubt whatever that the present mode of taking the duty is the safest mode for Government to adopt; it is that which precludes almost any chance of fraud; but then it depends on the correctness of the allowance that is made, whether it be just to the manufacturer.

Do you think that the present mode also interferes in any degree with any experiments that you might be tempted to make in the improvement of your manufacture?—Yes; it would interfere with that, if the Excise did not give us permission, which they would naturally do, if we applied for permission; still it interferes with the facility of making experiments. But whenever we ask for permission for a particular experiment, they allow it to be made. They do not interfere except in the numbering and calculating the capacity of the raw pots, the filling of the pots, and the gauging of the metal, when it comes to maturity for casting. The Excise officer may, however, come in whenever he pleases.

How many Excise officers have you in the manufactory?—Only one, who attends daily. There is also the supervisor, who comes occasionally. The daily officer comes when notice is given him that the pots are ripe for gauging; he sees them skimmed, and gauges them by taking the number of dry inches.

We are told that the makers of blown plate are dissatisfied with their allowance of one-third; they wish to be put on a footing with you of one-half. Do you see any objection to that?—I should consider as blown glass is produced at a much smaller charge and expense than the plate glass, as to which there are such numerous operations, compared with the blown glass, that an equality of duty would not be so necessary. At the same time it may be perfectly true that one-third is not sufficient, which I do not know, because we make no blown plate glass.

Is the blown plate subjected afterwards to the same operations as the cast plate?—I fancy it can hardly be subjected to the same operations; they cannot produce it so large, as you may suppose, from its being blown and flattened. It can only be of a certain small size, and the expense of the one and the other is comparatively very different; but, at the same time, one-third may, perhaps, be too small, and an experiment has, perhaps, been made to prove that.

You are allowed duty, supposing the large pot breaks?—Yes. It sometimes breaks so as not to lose all the metal; whatever metal remains in it is taken out and cast, and on that quantity the duty is charged.

But that which is lost is allowed for?—Yes.

No allowance is made for the breakage of the cuvettes, or smaller pots?—No; which is unreasonable, because it is a portion of the great pot (which, if broken, the whole duty is allowed) only put into a small pot, or cuvette, for refining; therefore, if that breaks, which it sometimes will, in the presence of the Excise officer, (if he chooses to attend the casting,) it is seen and known that the whole of the metal is lost, and, of course, the duty should be allowed. Sometimes a cuvette falls out of the slings, when they are in the very act of casting, by the chain giving way. Three or four times last year we had an accident of that kind, but it does not often happen.

Can you tell when this allowance of 50 per cent. was settled?—It was many years ago; it was renewed in this Act of the 59 Geo. III.

I presume that the allowance was fixed after consultations between the trade and the Board of Excise?—That I cannot say.

But, however, you say in consequence of the great fall in your prices you are less able to bear that?—It was a matter of indifference when the French tariff was in existence in England. The prices were very high, and the advantages were such, that it was quite a secondary consideration an application for any remission of duty; but where a glass that formerly sold for £214* can be bought for £50 it makes a great difference.

And have plates fallen to that extent?—Yes. A plate of 96 inches by 60 can be bought for £50, and formerly I paid £214 for one; the fall has been very great.

So that you feel you are now more sensible of the pressure of this inadequate allowance?—Yes; I think that inadequate allowance now affects us considerably.

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* The duty was then £4 18*s.* per cent., the drawback on exportation 6*s.* 6½*d.* per superficial square foot.

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Then how is it with respect to France; your larger plates are cheaper, your smaller dimensions dearer?—The reason of that is, that in France they call the larger plates diamonds; but they are very seldom obtained perfect, and when they are obtained, they are counted there of very great value.

So that you consider then your mode of workmanship and producing superior to the French?—Inasmuch as our glasses are larger than any the French produce, and I believe are of greater brilliancy.

You are able by your machinery to produce a larger plate than the French?—I think so. I have seen all the plates in the palaces in France, but there were none equal to what we produce here.

You are aware that the small plates in France are much cheaper than those in England?—Yes, very much; we pay a duty on the small and large throughout; on the whole, it is the sum of 2*s*. 9*d*. per foot.

So that upon the large plates the duty is comparatively nothing?—Yes, small in comparison; upon a plate of the size before mentioned the duty would be £5 10*s*.

On the small it is very high?—Yes; and therefore reducing the price of the small plates takes away from the value of the large plates which are occasionally obtained. It has sometimes happened that we have had an order from London for three months and more before the works have been able to obtain a plate of the size required; it is quite a lottery.

But your prizes are more frequent than the French prizes?—I think they must be, because they put such a high value on their large plates in France.

Do you think that the duty does operate considerably in raising the price of the small plates above those of the French?—I think it does; when the Board of Trade was engaged in some investigation as to French and English glass, they sent a letter to the Company requesting a sample of their plate glass, and their tariff prices, that they might compare them. We replied we did not know for what ulterior purpose this was intended, but we sent them the glass and the tariff, but requested that they would be so good as to obtain for us from the French a similar indulgence, that we might see the perfection of their manufacture, and their actual selling prices; we were assured by the secretary that they would do so, but a change took place in the Government, and we have not yet received them.

If it was not for the duty on large glasses, could you make small glasses as cheap as they make them in France?—If the duty was taken off we should be able to make small glasses so much cheaper, but unless I knew the actual selling prices in France I cannot say whether cheaper than in France. We only make small glasses when the plates will not cut into larger sizes.

Cheaper?—No, not cheaper, because there is a great difference with respect to the taxes, wages, and food in this country, and the taxes, wages, and food in France; the French have a great advantage over us in that respect.

We are assured by a person who has gone over the French works that their wages are as high as ours; it is in very few hands, you know, and our fuel is a great deal cheaper?—They have coals, I believe.

But very expensive?—Their working is expensive, but they have what is of much more importance, they can get wood, by which they have a great advantage. They are not subject to the operation of coal as we are; unless the coal is picked with the greatest possible attention, the yellow that is produced from the smoke is most prejudicial to the glass, and injures the metal seriously. It requires the greatest attention, and with the greatest attention it is impossible for men entirely to clean the coal of pyrites.

And that counterbalances the price, you think?—It more than counterbalances the advantage of coal over wood, in my humble opinion.

There is a restriction at present as to the thickness of plate glass?—Yes.

That is, if you exceed five-eighths of an inch you pay an increased duty?—Yes; that was one of the enactments I have never been able to comprehend, and one which appears to be useless; inasmuch as it cannot be supposed that a plate glass manufacturer would waste his metal to make a plate of that thickness where he must grind the greater portion of it away; it must have been from jealousy, or some such circumstance in the flint glass makers. It would be of no use to us to waste our metal, which would make a very valuable large glass, in making bulls' eyes, or articles of that kind.

But you could make lenses for lighthouses?—In lenses for lighthouses, I believe, they must introduce lead, which is injurious to plate glass.

However, of course, if the duty on flint glass is reduced, the restrictions would cease simultaneously?—Yes. There is one fact I might state, that I have never heard of any plate glass being made of that thickness, at least we never have cast any at our works.

Was there any increased restriction, or increased severity, on the part of the Excise which induced you to call for this indulgence?—No.

It is not in consequence of any change of regulation?—None whatever; it was founded on our actual experience. There is one thing strikes me with respect to the proposal of taking the duty on finished glass, which is, that if glass unfinished was sold without duty it might be polished by other people, there is no doubt that it might be done; therefore, I think it is proper that it should be mentioned, although it could not be done without being known to all the people of the manufactory, and must come to the knowledge of the Excise officer.

Supposing the allowance you ask for granted, you would have no objection to continue the present system?—I think our loss would be fully covered by that, and it would be continuing a principle. I once had a conversation with Mr. Carr, of the Excise, and he said it was

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Thos. Cockburn, Esq., Governor of the British Plate Glass Company, 15th April 1835.

necessary to establish a principle, and that by the principle of gauge there was less possibility of fraud or injury to the Revenue than in any other way. I admit that is the case, but the allowance ought certainly to be fair, so as not indirectly to enhance the duty imposed by the Act.

You consider the system of taking the duty upon the raw material is not so good as the one upon the finished article?—Certainly not, for the manufacturer; it would give us an opportunity of producing the best glass, instead of compelling us to work up good and indifferent plate.

So that the present mode does oblige you to make a worse article than you otherwise would?—Certainly. On many occasions we should not work up plates which compel us to give a very great reduction of price, because according to the defects in a plate a reduction is made. There is a large reduction made to the trade by all manufacturers, and that is increased in proportion to the defects in the article sold; that is the way, it is said, the French sell apparently so cheap.

Are you at liberty to break down in the same way as the blown glass makers are?—Upon an application it was considered that we had not that right.

Do you consider you are at liberty to break down metal?—They must be plates only just taken out of the oven; we cannot ascertain till they are brought into work how they may turn out, and then we have no longer the power of doing so.

You consider that by the present law you are not allowed to return the half-polished metal?—Exactly so, we are not allowed to do it. Perhaps some portion of a large plate may be very defective, and yet there may be another portion that is good; it is supposed that the 50 per cent. covers all losses whatever. It might have been supposed to be so formerly, but we do not find it so now; if it was 57 per cent. it would completely cover them; that is about 14 per cent. in addition to what it is now. It would not lessen the duty, because it would give an impulse to the production of glass and to the making additional improvements.

Do you export any quantity?—Very little; none has been exported by the Company for ten years past. Parties who purchase it do, but it is of very little consequence, because the French undersell us. We exported some to India to make a trial, and the answer we received was that the French had already put into the market glass from 25 to 40 per cent. lower than our invoices, and therefore recommended no more to be sent.

Have the French any advantage over you in respect of materials?—They have advantages over us in some respects. They pay no Excise duty or tax upon the raw materials, nor on the manufactured article. Their alkali is made on a better principle, and their machinery is worked by water without the expense of steam engines and fuel.

Is that the new alkali?—Yes, which is made from salt; they consider that we have an advantage in the cheapness of the salt, but we have not yet attained their perfection in producing alkali from it, and necessarily use the more expensive article of pearl ashes.

Is there any other advantage that the French have?—I am not aware of any except the advantage of having wood instead of coal, which does us so much mischief. The French, however, manufacture free of all control; they have not to make any advance of capital to pay Excise duty. I cannot believe, looking to the heavy burdens in this country, and the general price of the necessaries of life, that labour can be as dear in France as in England; and in France there are no restrictive laws in respect to the export of glass, either as to quality, length, breadth, and thickness, as in England.

Appendix No. 33.

2d May, 1835.

Mr. R. L. Chance, of the house of Chance and Hartleys, of Birmingham, called in and examined.

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Mr. R. L. Chance, Crown Glass Manufacturer, Birmingham, 2d May, 1835.

You are at the head of one of the greatest crown glass works in this country?—It is at present one of the greatest in Great Britain.

The Commissioners will be happy to hear any suggestions you may think fit to make on the subject of the Excise duties on glass generally, and on crown glass in particular?—As far as respects the relative duties on the different *kinds* of glass, I do not think it is a matter of any consequence to the manufacturer, but it is of essential importance that the duties upon each description of *window* glass should be in due proportion to their relative value.

You make no plate glass?—No, there are but two manufactories in Great Britain; one was established by a public Company, which, it is presumed, accumulated a very large capital during the long period it conducted the only manufactory in Great Britain; the other was established about twenty years ago by a house of great wealth, since which the prices have been reduced I believe full two-thirds.

It is a virtual monopoly?—This can scarcely be said, as an individual has lately begun to manufacture in Lancashire, and it is understood that a plate glass house is being erected in the neighbourhood of London. There are but two plate glass works in France; a third was attempted, but was abandoned before the necessary erections were completed.

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Mr. R. L. Chance, Crown Glass Manufacturer, Birmingham, 2d May, 1835.

Do you see any thing to object to in the present regulations of the Excise as to charging the duty on crown glass?—No, I think it is unexceptionable; we can make any experiments we think fit without any interference on the part of the Excise; we are one of the most experimental houses in the trade. The great difficulty we have is from the size of our pots, and the great quantity of our metal we have to make experiments on.

Is the size of those pots regulated by the Excise?—No, not at all.

You might have smaller pots, if you pleased?—Yes, but we think large pots, on the whole, most advantageous.

Supposing you make experiments, are you charged with the duty?—No, we are charged with the duty only on the net article manufactured; and we can throw any thing we like away before the duty is charged upon it.

You are not liable for the gauge of the pot?—Not in any way.

In that respect you differ from the flint glass makers?—Yes.

That you find a very great advantage?—Yes; that was an alteration which took place 20 years ago; previous to that we should have said there was every species of objection to the mode of charging.

You think the system of making the first charge by gauging the pot is extremely objectionable?—Yes, assuredly so.

In the case of charging by the gauge of the pot, you are of opinion that system is very prejudicial to the making of experiments?—Yes, and it is in every way objectionable to the Revenue.

Have you, in point of fact, any reason to know whether the flint glass duty is very much evaded?—There is a very strong impression on the minds of the manufacturers that it is so, but I think that that impression arises more from the prices at which the articles are sold than any thing else; in London, I believe, there is an amazing deal of fraud among little people, but among the manufacturers I do not think it is so well ascertained as it is surmised; but many respectable manufacturers think that very large frauds take place.

You are not yourself a flint glass maker?—No.

You consider the mode of charging the duty on crown glass very superior to the mode of charging it on the flint glass?—Yes; Mr. Carr, the late solicitor, who was well acquainted with the subject, thought that the last improvement had made it as perfect as possible, and I think it is certainly very well administered. We have rarely any annoyance from the Excise officers, and are as independent of them as is consistent with the protection of the Revenue.

Until the glass is locked up in the annealing arch you can do what you like with it?—Yes.

There is no check till they reach the annealing arch?—No; there is nominally a check, but there is no check in fact.

Are the regulations those which were applicable to the old system, and that might be done away with under the new, or are they applicable to the new?—They are not at all applicable to the new; there is no use in them.

They are continued from the old system unnecessarily?—Yes; I think when the Act was altered in 1812, it must have been the design of Mr. Vivian to have a check upon the manufacturer, but it is not pursued; for though they gauge the pots and gauge the metal, they make no compare with the glass charged with the duty.

So that it is utterly useless as a check?—Yes.

Is the check by stock-taking of any use whatever?—The officers never take any account of stock.

Is it not a mere waste of time to gauge your pots?—Yes, and it is frequently a great inconvenience; for we cannot put a pot into the pot-arch or furnace without the officer's going into our pot-room and gauging it.

You are obliged to give notice, just the same as the flint glass manufacturer?—Yes; many of our notices we print by thousands.

You have so many to give that you find it convenient to print them at your own expense?—Yes, we have to give notices all day; I know nothing about them, unless when they tell me they want more printed; and every now and then we have a summons to go before a magistrate, in consequence of some omission or error in the notices.

Do you suppose the printing the tickets, and the time of servants in giving them, are an expense to you?—Yes, it is an expense, but not worth consideration; but we can hardly tell; each man does it in his department, and one does not discover whether it is an expense worth considering or not.

How many officers are there watching your establishment?—I think there must be four officers generally with us, besides a packing officer for exportation; the packing officer is not always with us, and the supervisor has to survey a considerable district.

The four officers are always employed?—Not always; they have to survey the surrounding district, I think, but they are chiefly with us.

Do you think those officers have time to survey any other houses?—The supervisor does, but I doubt the expediency of it; the expense of the officers is looked at, but that amounts to nothing in proportion to what we have to pay. I think the supervisor is essential on a crown glass manufactory, whether small or large, and that he ought to be on the spot at all times, for that is the only effectual check to fraud.

Do you suppose there is no fraud in the crown glass manufacture?—There is one house in Lancashire which, it is supposed, defrauded the Revenue for some years.

Is that house still in existence?—Yes, it is; they have compromised twice. They compromised for £5,000 on one occasion, and for a smaller sum on another.

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Mr. R. L. Chance, Crown Glass Manufacturer, Birmingham, 2d May, 1835.

There have been compromises, the firm being notorious smugglers?—Yes, I think very improperly; we all thought it was a very bad precedent to compromise in such a case.

Do not you think that every publicity ought to be given to detection of fraud?—Yes, even if there was no penalty inflicted.

How long ago was this?—The first was about six years, and the last about two years ago.

Generally speaking, you think there is not a great deal of evasion of duty?—No, I think there is not; but I cannot speak with confidence.

It is a much more difficult duty to evade than that on flint?—Yes, and it cannot be done but with the connivance of the officers.

With the exception of those useless regulations you have referred to, you think that the mode of charging is good, and one that could not be advantageously altered?—Yes, that they could not be altered with any advantage.

Is the plate charged in the same way?—No, it is charged by gauge; there is an anomaly in the duty and the drawback which is very remarkable; the duty is by weight and the drawback by the foot, which renders it necessary to restrict the thickness of the glass exported, and that affects the crown glass; we are not at liberty to make crown glass but of a given thickness.

You are restricted from making crown glass above a certain thickness?—Yes.

What is the cause of that regulation?—It arose, I think, from one or perhaps two of the manufacturers about 20 years ago taking advantage of the regulations of the Excise, by which there was a drawback of 6*s*. 6*d*. a foot on plate glass exported; they made very thin plate or sheet glass, and under that provision of the law exported it, and got 6*s*. 6*d*. drawback, so that they gained a very large sum. For the purpose of preventing that, a law was made still keeping to the old plan of collecting the duty by weight and the drawback by the foot, and restricting the thickness of which plate glass could be exported, that it should not be less than one-eighth of an inch; then, for the purpose of preventing crown glass being converted into plate glass, they restricted crown glass from being made thicker than one-ninth of an inch.

So that there was a considerable restriction on your trade merely to prevent the export of another article?—Yes.

Not from any Revenue reasons as it regarded your own branch?—No.

You think it an absurdity to make that restriction?—Yes.

Why might not the export be managed by rigid examination or some other means, without putting a restriction upon your trade?—It requires no restriction, I should think; plate paid £4 18*s*. at that time per cwt.; it now pays £3. We pay on crown glass £3 13*s*. 6*d*.; the specific gravity of our glass must be about the same as plate. There seems no reason therefore to restrict us from polishing crown glass, and making it into plate, unless it should appear that their duty which is by gauge is really a higher net duty than ours.

Have the plate glass makers any reason for wishing that restriction to be retained?—Yes; they think that if it was not for that restriction we should get the German sheet glass polished and sold as plate glass; I believe they are mistaken, and I am confirmed in this because, in France, they have tried it and have not succeeded.

German sheet glass is blown in cylinders?—Yes, it is.

It is of the same nature as crown glass?—It is.

Is the German sheet in general use at all?—It is not in extensive use; it is increasing, and must increase.

Why must it increase?—Because it can be made into panes of so much larger dimensions, which must gradually come into use.

The enormous panes which they have in France are German sheet glass blown in cylinders?—Yes, excepting those which are plate glass.

What are the advantages of the German sheet glass as compared with the crown?—The panes can be made much larger, much thicker, and much flatter, and the vision is not distorted as in crown glass.

Is it attended with increased expense?—No, the cost in France and on the Continent generally is less than crown; here, in consequence of our not having initiated workmen, it costs more.

Is it not the case that the flattening occasions more breakage?—Yes, but on the average, I think, when the manufacture is brought to perfection it must cost about the same. I have stated the advantages; the disadvantages are these,—the surface is what is technically called "cockled," or uneven, arising from the flattening, and it has not the same lustre or brilliancy as crown glass.

The rate of duty is the same?—It is.

The plate glass manufacturers are apprehensive that, if your restrictions are taken off, you will make the German sheet thicker, and so come into competition with them?—Yes.

Their duty is lower than yours?—Yes, but, as I mentioned above, I cannot say that it may not, in fact, be higher.

Do you think that reasonable?—As respects the plate glass manufacturer, I should have thought the obvious course would be to devise a plan by which the duty and the drawback should be on the same footing.

You think that the objection is not so much to the meeting them in the home market as to the question of export with respect to plate glass?—The plate glass manufacturer, if he saw fit, could manufacture his plate glass in this way.

But he would bring it into market at a greater expense upon the present plan, would he not?—No doubt.

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You think he might make his article as cheap as the German glass?—There is no difference in the materials between the one and the other, but they go to more expense to make the article more perfect; they would have the choice of making polished or plate glass one way or the other.

Do the plate glass manufacturers manufacture any thing but their own article?—Cooksons manufacture crown glass also. The plate glass manufacturers would probably say that the regulations of the Excise as to gauging the pots and other things add to the amount of their duty, so as to make the duty they pay more than the duty paid on crown or German sheet glass.

They say that the allowance of 50 per cent. is not enough?—I think they would say so.

Your drawback is calculated in the same way that your duty is?—Yes, it is by the cwt.; we get the whole duty and the allowance for the waste.

Do you consider that allowance to be reasonable?—With us, we may save something in the drawback, but on the average of the kingdom there is a considerable loss; the loss is greater than that allowed for.

To what is that owing?—Owing to unskilfulness in the cutting of crown glass, and the waste from breakage in the transit.

It is the loss of the bull's eye and the circle?—Yes, and in cutting the glass into panes, there is considerable skill required.

Mr. Cookson states, that with respect to export, on the whole, he considers that they suffer a loss on the export of whole tables, but not on the squares?—Yes.

Are there more squares than tables exported?—Very few tables.

Is there an inconvenience in exporting tables?—No, but it is only exported to a few parts of the world.

What loss is there in exporting tables?—About two or perhaps three per cent.

Do you conceive there is any glass exported which is not merchantable?—We are not aware of it; the same house that committed frauds in Lancashire in the duties are supposed to have done the same thing with regard to exportation; they are said to have packed and to have received the drawbacks on unmerchantable glass, not entitled by law to the drawback.

Are you aware of the proportion that the drawback on crown glass bears to the Revenue collected upon it?—On the average, it is about one-sixth; it is not above one-sixth: I have taken the average of 17 years. England is not the market of the world for window glass, nor for glass generally; Germany, Belgium, and France, are the great markets.

Do they make it cheaper?—Yes, they have done; but, I conceive, in a few years England will become one of the great exporting countries of glass. The competition among the manufacturers in this country is tending to reduce the cost and to improve the quality.

You have several advantages over those countries with regard to conveyance?—Yes, in comparison to Germany; but Belgium is before us in the manufacture of glass as regards cheapness.

Do they use coals?—Yes, and their coals cost them less than ours; they have the very great advantage of cheap timber for fuel and packages, and their wages are very much less, and their railroad gives them an advantage. I conceive the manufacturers of Belgium to be the most formidable opponents to those of this country in the manufacture of window glass.

Do you know how many establishments there are?—I think there are eight; we employed a clerk on the Continent for about 12 months who visited many of the establishments in Europe, even in Russia. I have a narrative of the state of many of the glass-houses in various parts of Europe.

We undersell the French in large plates, but not in the small?—Just so; they undersell us decidedly in the exportation of small plate glass, and, until lately, in crown glass.

Have the French any large exportation?—From Marseilles and the South, but not much from the North.

They have no Excise in France?—No, nor in any country I ever heard of, except this.

Do you conceive there is any advantage in using wood instead of coal for crown glass?—It would be a decided advantage for us to use wood as fuel, the want of which is the cause why English crown and plate glass is not of so white a colour as that made on the Continent. We make French shades for covering clocks and ornaments, and the sulphur of the coal greatly injures the appearance of the shades. The low price of timber gives the Continental manufacturers a very great advantage.

Do you not use coke for that purpose?—Coke would not give sufficient heat, we require a flame also; but one of the very great disadvantages our manufacture labours under is the high price of timber for packages, and, as compared with the Belgians, it is a tax on the Belgian average prices of window glass, equal to a difference of 15 per cent.

Merely on the package?—Yes.

Do you use foreign timber for packing?—We use Canadian timber; the firs that would cost in Canada 3*d*. per foot would cost us at our manufactory 20*d*.

How much of that is duty?—There is the additional freight; for, owing to the higher duty on Baltic timber, what is not paid in duty is paid in freight. I believe Baltic timber at a lower duty would be a great advantage to our manufacture, provided it did not in consequence advance in Norway, &c.

Does the Belgian timber come from their own forests?—I believe so; timber for fuel and packages is very low there.

The Newcastle deputation complained, that in allowing the drawback on the export, nothing is allowed under a pound, so that you lose the ounces?—Just so; but that is not, I think, according to the law.

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You consider it to be contrary to law?—Yes.

You consider that you are entitled by law to receive the drawback on the ounces?—Yes, we do.

The Commissioners have received complaints of the half per cent. duty collected at the Custom House on the whole value of the glass charged with the Excise duty, instead of deducting the drawback from it; do you consider that a grievance?—It is a very serious grievance.

Do you consider it a just tax upon you?—Most assuredly unjust; it occurred from an error in an Act of Parliament during the war, but every body knew it was a very great imposition. We are continually obliged to pay the duty of half per cent. on 70*s.* per 100 feet on that which does not realize 8*s.*

So that, in fact, you pay duty on a duty?—Yes.

You pay the half per cent. on the Excise duty charged upon the article?—Yes, although we receive back the Excise duty.

That diminishes your power of competition?—Certainly; glass will one day become an immense article of export from this country; in 20 years we shall export an immense quantity, as we are proceeding. I think that when Mr. Huskisson took off the stamp duties on debentures, the half per cent. on glass would have been taken off, if it had been pressed. If we got the half per cent. off the extra sum, that would be so far a gain; but the relief from the whole of it would be a great benefit to us.

Do you confirm the answer of Messrs. Cookson in their examination; they say that cases of fraud in Lancashire, subsequent to Mr. Carr's death, have been compromised, and that they complain of that?—I complain of the compromise; and I think that no credit should be given to any manufacturer who has been guilty of wilful fraud; that is to say, that he should be required to pay the duty so soon as it is charged.

What credit have you?—We pay the succeeding round; one round under another.

You are charged in the first, and pay in the second?—Yes; the duty on glass, made to the 5th of January, we pay on the 22nd of February, or the first collecting day afterwards; that is a great accommodation to the trade.

You have a check by measurement on the glass which is in the annealing arch?—Yes, and that is quite essential.

You give a declaration of the quantity you put in?—Yes.

The quantity drawn must not exceed that beyond a certain amount?—Yes; that is a very judicious regulation, made expressly for the present mode of charging the duty.

That has nothing to do with the gauging the pots?—No; the gauging of pots appears to me to be useless.

And might be abolished with safety?—Yes.

Would it be desirable, that if Government should act upon the Report of this Commission, there should be a meeting between the trade and the department on the business?—Yes; I am in the habit of calling at the Excise office when I am in town, and frequently see Mr. Dehany and Mr. Hetherington.

Do you find your representations attended to?—Yes; they are very accommodating at the Excise office. The fair trader has no reason to complain in that respect. There has been a great change in the system since the time of Mr. Vivian.

The exciseman comes to weigh the glass, and it is obliged to be kept six hours to give the supervisor an opportunity of re-weighing it; the deputation from Newcastle stated that that was inconvenient to them, and that they wished it to be reduced to three hours; do you conceive that is an inconvenience to you?—It is as great an inconvenience to us as it is to any house. It is a very serious annoyance to us to be prevented in a winter's day doing anything with the glass. The day drawn, we give notice for the officer to come and weigh at the earliest hour the law permits, viz., six o'clock, A.M. He begins perhaps at half-past six, and finishes his weighing at, say five or ten minutes past eight, and he calls that nine, which, with the six hours' notice, brings it to three o'clock; then it is almost too dark for us to see the quality of the glass, and our men lose a large portion of the day; and to this we are subject four days a week.

Do you think there would be any danger in reducing the time to three hours?—Not at all; it is four hours in the flint glass, but I think three would be quite sufficient.

Would it not be possible that the shortening the time may give facilities for collusion between the officers and the trader?—I am not aware that it would. I would suggest that a supervisor should always be on the spot, and that it would be real economy in the collection of such a duty; £200 a-year is the utmost paid, I believe, to such an officer. Another consideration is the great loss from breakage attending the re-weighings. It would be much better for the manufacturers to pay the salary of a supervisor than to be subject to such a sacrifice; and I submit that it is unjust that the Government should, by unnecessary regulations, or for purposes of economy, throw burdens on the manufacturer that are not unavoidably incidental to it.

The Commissioners are disposed to recommend a large reduction in the duty on flint if it cannot be repealed?—It cannot be repealed unless that on crown is repealed also.

Will the repeal of the duty of flint glass in any measure affect your trade?—Yes; they can make, and one house at least does make, window glass in their glass-houses.

The repeal would bring with it a prohibition to do that?—Certainly; but the prohibition would not be effectual.

Do you think that they would make window glass?—That is unquestionable, I think, because the temptation would be too strong to be resisted, and the prohibition would be evaded

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with impunity. In our French glass-house we make cylinders for two purposes, the one for making shades, the other for making window glass as originally blown; they are the same thing. The flint glass makers manufacture shades also, and you have only to cut off the ends, split them down, and flatten them, which can be just as well done elsewhere. Our flattening kilns require no licence; we could flatten in London if we liked. A flint glass manufacturer might make shades and sell them in London; and there would be abundance of purchasers who would know how to convert them into window glass, and export them and get the drawback, and all the Acts of Parliament which could be framed could not prevent it. The fraud would be neither directly nor indirectly that of the manufacturer. The Jews of London would soon learn how to make their fortunes by it.

Do you think that would be worth a flint maker's while; his materials are of a finer quality?—That is no obstacle, as he might and would, in case the duty were repealed, make the articles now made of flint glass, of crown glass materials, as they do in Germany, not superseding his manufacturing of flint glass, but as an addition, and a very important addition, to his manufacture.

It would be necessary, in your opinion, to keep up a strong check, or a certain amount of duty?—I do not think a duty of 1*d.* or 2*d.* a pound would be any inconvenience to the flint glass manufacturers.

It is an inconvenience, at all events, in consequence of the restrictions imposed upon them?—Surely a manufacturer may make 40 per cent. out of a pot of metal without calling it a restriction.

Is not the survey greater upon them than upon you?—Certainly.

What they complain of is the inconvenience on the first process?—I should think there would be no objection to doing away with the double charge, provided the duty was very low.

The Excise say that they are obliged to keep up the gauge with respect to flint glass, because the articles, being numerous and small, can be more easily smuggled out, and that therefore they must take the gauge of the material and the gauge of the pot; in your case there is no danger of the article being smuggled out of the manufactory?—No.

The Commissioners are told, that however small the duty, the present restrictions and the present mode of charging must be retained?—I should expect that no intelligent flint glass manufacturer would say that any danger of fraud would arise were the duty reduced to one halfpenny per pound on the materials by the gauge, were the check withdrawn of weighing the net article; or, what would perhaps be better, were the manufactured article charged with a duty of 1*d.* per pound, and the gauge withdrawn. No manufacturer would smuggle for so small an advantage, for it must be recollected that, wherever smuggling takes place, the master becomes the slave of his servants; all subordination is at an end.

They state that there is great inconvenience in having a man watching them, and being obliged to work according to the Excise regulations; that they should be able to make experiments, and to work at a greater advantage than they now do if the Excise were removed?—I am very incredulous about that, because we are equally surrounded by excisemen, and yet we make experiments continually, of which they are as ignorant as the man in the moon.

The Commissioners propose to recommend that the whole duty on glass shall be abolished as soon as it can be spared?—I am satisfied that if it is abolished on flint it must be abolished on crown glass, or that there will be very great frauds.

You are of opinion that it would be dangerous to repeal the flint glass duty unless the crown glass duty were simultaneously repealed?—Yes.

What particular apprehension should you have in consequence?—The apprehension I should have, and the persuasion would be, that cylinders would be immediately made which would be converted into window glass.

In short, that the flint glass maker would turn his attention to making window glass?—Yes; the crown glass materials would be used, and on the Continent they use them to a great extent. The materials we use in making crown glass would make excellent wine glasses, tumblers, &c., though not at all equal to the present flint goods, but such as would excel the glass made by the Germans. The Germans make very large quantities of this.

The Excise state that they see no difficulty in the measure if the Commissioners would recommend the repeal of the flint glass duty?—It is a new point to me, but I have no doubt I could satisfy them that it would be most dangerous, and that they would retract that opinion.

Supposing that it was accompanied with a reduction of the present duty on crown glass, so that the temptation would be much less?—Window glass would be made by the flint glass manufacturer, and the prohibition of making wine glasses out of crown glass materials ought on no account to take place, for the Germans make enormous quantities, and actually fill vessels with them.

Supposing that the flint glass duty is abolished, and that the flint glass maker, so long as your duty remains, is prohibited from making window glass, and that you are permitted to make glasses and every thing out of flint glass, free from duty, and that your window glass duty is reduced, say one half, should you then apprehend any danger?—I should; it would be a very profitable thing still. As to the prohibition of making it of crown glass materials, it would be ineffective; and I would respectfully submit, that an Excise survey of a flint glass house, not subject to any duty, has nothing analogous to it that I am aware of. To prohibit a manufacturer, *not* under the Excise *Revenue* laws, from making any thing not subject to a duty, would, I conceive, be found so objectionable that it would not receive the sanction of the legislature.

The prohibition proposed is that of the flint glass maker making any article whatever in

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Mr. R. L. Chance, Crown Glass Manufacturer, Birmingham, 2d May, 1835.

window glass?—He cannot be prohibited effectually; he may make shades and sell them for shades, and then they can be converted into window glass profitably.

You have no objection to offer to the reduction of the flint glass duty, provided they are prohibited making shades?—None whatever; for then they would still be under the Excise; and as shades made out of crown glass materials are better and cheaper than those made out of flint glass materials, the sacrifice to the flint glass manufacturer would be nothing, compared with the great advantages arising from a reduction of the duty.

The Excise say that if any duty whatever continues they must subject them to the same restrictions as they do at present?—I should say that the duty of 1*d.* a pound on flint glass would in time produce more money than the present duty. It would give the same impetus to the trade as if there were no duty.

If the duty on flint were done away with, that would do away also with the drawback?—Undoubtedly.

But you are of opinion that doing away with the duty would occasion great evasion?—Yes. There is no question that the flint glass maker could evade the duty, supposing he were not prohibited so doing; but it being a large bulky article for transport, would he not have considerable difficulty, if there were a prohibition, in evading the law, the Excise survey being retained, and an immediate examination in case of any suspicion of such a manufacture being carried on by him?—After our glass is made, and the duty charged, we are as independent of the Excise as possible. If that is the case with a manufactory under the immediate eye of the Excise, what would be the case when the Excise officers would pay a mere formal visit occasionally? Surely frauds to an immense extent would be carried on.

The survey will be, of course, at uncertain times; and if it was the practice of the flint glass manufacturer to make shades which cannot be concealed, on the slightest suspicion on the part of the Excise, examination by the Excise would at once detect the offence?—Even if there was a reduction of one-half of the crown glass duty, the temptation would still be enormous, and it might be done either in London or at the manufactory.

Could not an experienced exciseman tell the difference between crown and flint glass when made into window glass?—The flint glass maker is not bound to make his glass distinguishable from crown glass, even now, that I am aware of.

It is precisely the article which can least be smuggled?—Shades are packed in nests, and are therefore not so bulky as at first sight appears.

You state that you think the removal of the restriction on the thickness of window glass would not injure the maker of plate?—No; I think not; it would have been done some years ago but for the objections of Messrs. Cookson, who were apprehensive that window glass would be polished and used as plate glass.

Do you think that it would be so used?—I think not; in France they do not polish it in that way; they have tried it and found it does not succeed. I have no doubt the usual mode of making polished or plate glass is the most advantageous that can be adopted.

The increase could not take place except in the German sheet; it could not take place in circular tables?—No; it could not be blown thick enough conveniently.

With respect to the restrictions on plate glass, they are bound not to exceed a certain thickness without being liable to double duty?—That is, I conceive, a mere error in the Act, as I know of no cause for it.

You see no objection to the removal of that restriction?—Certainly not.

Are the plate glass manufacturers prevented manufacturing under a certain thickness? Yes, I believe so.

You think that if the restriction were removed on the one side it should be on the other?—Yes.

What do you consider the amount of the present duty on crown glass in proportion to the cost price?—In the worst locality in Great Britain probably 200, and in the least not less than 220 per cent.

The present duty has never been reduced since the peace?—No; in fact, the double duty was imposed a short time before the peace; I think in 1812.

Do you consider that the imposition of that duty has tended to check consumption?—I think it perhaps did at first, but I believe glass is now sold as cheap as it was before.

Then the duty bears a much larger proportion to the full price of the article?—Yes; it must check the consumption in hothouses, but not in dwelling-houses; for the window duty is a much more oppressive duty, as it yields about four times as much Revenue as window glass, and is a direct tax, and one that is in every respect most obnoxious to the public.

Are you aware, that of the houses in the United Kingdom there are only 380,000 charged to the window duty?—Yes, I am; and I think I can show that that very circumstance checks the consumption of glass more than anything else. Mr. Goulburn once used that argument to a deputation of glass manufacturers, but we contended that it operates precisely in the opposite direction, on the ground that, were the glass to be increased either by enlarging the size of the windows, or increasing their numbers, that moment the houses would become subject to the tax on windows. Nothing has, I conceive, affected the consumption of glass so much as the builders always aiming at bringing all houses for the lower and middling classes within the limits of seven windows.

If you take the cottages, there are upwards of three millions of houses in Great Britain; a great many of these never can come under the window tax at all, therefore they are all injured by the high duty on crown glass?—They are.

Are they not checked in their consumption by the duty on crown glass?—Certainly, in a small degree, but they are checked in their consumption of glass chiefly by the window duty.

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The great mass of houses are below the limited number of eight, by the operation of the window duty; a great portion would have more than eight windows but for that. I believe the extension of the restriction from five to eight windows did more to check the consumption of glass than anything else. There is no apparent increase in the consumption of window glass in England since 1790.

You are of opinion that the tax on windows is much more injurious to consumption than the duty on window glass?—Most assuredly; I think that is obvious from the style of building here and on the Continent. If you go to Hamburg and the northern, or to France and the southern parts of Europe, the windows are double to what they are here. It would be reasonable to expect that we should have more windows than other countries, from our greater wealth, and consequent attention to our health and comfort, instead of which we have fewer windows in our dwellings than in those in any other part of the world I am acquainted with.

You are aware of the great reduction in the window duty?—Yes; but that had no sensible effect upon the consumption of glass.

You are aware of the permission to open a larger number of windows in a house already built?—Yes; but that does not apply to *new* houses, which it may be presumed consume the greatest quantity of glass. If this was remedied, my objection to the window duty would cease.

With respect to greenhouses and shops which do not pay the window duty, a considerable reduction of the price of window glass would be of very great advantage?—Yes.

When the Commissioners were in the north, they were told that, supposing there were no duty on glass, the number of hothouses and greenhouses would be immensely increased; do you concur in that opinion? Certainly; but even conservatories and greenhouses *attached* to houses are subject to the window duty.

The duty you say is 200 per cent.; you are of opinion that an immense weight of that must press heavily on consumption, even not comparing it with the other glass?—It must, but not I think materially, except on hothouses. If the window duty were taken off, I should be an advocate for the glass duty coming off, but the duty is so great that whenever it does come off, the loss of the stock on hand would be so large that Government would be obliged, I conceive, to bear the burden, for otherwise the manufacturers and dealers would lose a large per centage on their capitals.

R. L. Chance.

SCOTLAND.

Minutes of Evidence taken before the Commissioners of Excise Inquiry, at Edinburgh.

Sir HENRY PARNELL, Bart., M.P., in the Chair.

Appendix No. 34.

7th November, 1833.

No. 34.
Jas. Cornwall, Esq.
7th November, 1833.

James Cornwall, Esq., Collector of Excise, Edinburgh, called in and examined.

You have some glass manufactories in Scotland?—Yes.

They are worked in all respects under the same regulations as in England?—The same as in England.

Do the glass manufacturers complain of any want of regulations?—No.

Can you suggest any alterations which would be of use?—No.

You have no plate glass made here?—No; flint glass and bottles are the only articles made here.

Have there been any instances of fraud here?—No, not for some years.

You consider the duties as well collected?—Yes, I think so.

Is the trade in glass extensive?—Not very extensive; the two bottle houses in Leith pay about £1,000 a round, that is, about £8,000 a-year, and the flint glass about £2,000 a-year.

Are there any stone bottles made here?—There are none in this collection; there are a few in some other parts of Scotland.

James Cornwall.

Appendix No. 35.

7th November, 1833.

No. 35.
A. M. Carr, Esq.
7th Nov. 1833.

Andrew Morton Carr, Esq., Solicitor of Excise for Scotland, called in and examined.

Have you any instances of fraud in glass?—Not now; there have been some prosecutions, but not very lately. I think the last Act was a better security for the duties on flint glass than any former one. The manufacturers of glass are few, and generally persons of considerable property.

A. M. Carr.

Minutes of Evidence taken before the Commissioners of Excise Inquiry, at Glasgow.

Sir HENRY PARNELL, Bart., M.P., in the Chai

Appendix No. 36.

21st November, 1833.

Mr. *Richard Jenner*, Collector of Excise, Glasgow, called in and examined.

No. 36. Mr. R. Jenner, 21st Nov. 1833.

Is there much glass made here?—There is a considerable quantity; the principal glass-houses at Dumbarton are silent just now, in consequence of disputes among the parties.

What kinds of glass are made?—Every description of glass, except plate.

Do you conceive there is much fraud practised in that trade?—Not much; I think the duty is very fairly secured.

Are there any complaints on the part of the manufacturers of any of the provisions?—Not that I am aware of; the law was altered in the last session, or the session before, and I think they are perfectly satisfied. There are two or three glass-makers who are ready to make complaints if aggrieved, particularly Mr. J. Geddes, sen.; but I have not seen him for some time past.

Is there any falling off in the glass duty?—No, I think it is rather on the increase.

Is there any plate glass made here?—No; that is confined to Newcastle and Heatton Heath, near Liverpool, and London.

R. Jenner.

Minutes of Evidence taken before the Commissioners of Excise Inquiry, at Edinburgh.

Sir HENRY PARNELL, Bart. M.P., in the Chair.

Appendix No. 37.

9th November, 1833.

Mr. *Peter Brown*, Glass Manufacturer, called in and examined.

No. 37. Mr. Peter Brown, Glass Manufacturer, Edinburgh, 9th Nov. 1833.

The Commissioners understand you have something to communicate respecting the glass manufacture?—Yes; I wish to give my opinion as to the general pressure of the Excise tax upon that branch of trade, and to mention that, from the experience of three or four years as the resident partner of a considerable glass manufactory, it is my decided conviction that it is not possible to put the present Excise laws into full execution.

Will you state your reasons?—My reason is, that the officers attending the work in which I was interested were of that description that at least two-thirds could have been easily turned from the paths of their duty, except the supervisor, who was a most honest and honourable man.

What works were you connected with?—The two branches of bottle glass and crystal.

Where was the manufacture carried on?—In Alloa, in the county of Clackmannan.

Is it at work now?—It is not.

What is the reason?—Want of success, depression of price, and want of trade.

Has there been a considerable fall in the price of your goods?—Yes; in bottles there has been a very considerable fall in the London market, which was at one time a very considerable market; with us the price was 44*s.* a gross, and the price at which they were lately selling was 40*s.*, and even as low as 38*s.* With regard to flint glass the depreciation is far greater than that, and may be estimated at from thirty to forty per cent.

Do you consider the duty as having contributed to injure the business?—Most decidedly; if the duty were off there would be a greater consumption of glass, and it would be applied to a great variety of purposes to which it is not at present.

Do you think that what you complain of, with regard to the conduct of the officers in your manufactory, is applicable to other manufactories?—As far as my information goes it is; we never evaded the Excise laws I may say in the slightest point; for two reasons—first, we had no disposition to do it; and in the next place we were a large company, but we found we were undersold by others.

You conceive your failure was owing to the fraudulent trade carried on by other parties?—Yes, to a very considerable extent. In the market of New York, to which we sent out very considerable quantities both of bottles and flint glass, the very large exportations, in the years 1828 and 1829, returned it quite useless to us. We had returns, in October of 1829, of 600

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No. 37.

Mr. Peter Brown, Glass Manufacturer, Edinburgh, 9th Nov. 1833.

casks of glass, that had been sent out from a house in the North of England, where they had not realized the value of the raw material. I calculated that they would not produce the raw material if the duty had been paid.

In what district of the United Kingdom do you conceive the frauds are carried on to the greatest extent?—The North of England generally.

In what part particularly?—Newcastle and neighbourhood.

How is it carried on in Lancashire?—I cannot say. The quantity of the sale I alluded to being so very great, struck me forcibly it must have been of the value exclusive of the duty, probably of £6,000. Returns were made to us by our agent in New York. Those things which were sold so very low were just goods of that description where a much larger amount than the fifty per cent., at that time required by law, would be taken out; I mean articles which require but one gathering. In manufacturing a tumbler, the workman dips his tube into the pot and manufactures it at once; of course the waste which there is, is much less in amount than in the making of a wine glass, where they must dip the rod in three times, and chip away a quantity of refuse each time. In making wine glasses they cannot get out probably above thirty-five per cent. of the pot, whereas in tumblers they can get out eighty per cent. Some of the houses keep on at work for making these tumblers alone, by which they can evade the duty to a very great extent. I do not state that they do evade the duty, but I draw my inference from the price at which the goods are sold.

Can you suggest any thing to improve the system?—Nothing, but to withdraw the duty.

Have you any thing to suggest with regard to the regulations by which the duty is charged?—There was an improvement introduced into the flint glass laws last year; but, still, that cannot be a protection against smuggling. Instead of requiring fifty per cent. in the duty, they require only forty; but that only operates as a relief to the fair trader.

The duty is still so high as to encourage the fradulent trader?—Yes.

How low ought the duty on flint glass to be carried to have a tolerable chance of getting rid of that temptation?—I would say remove it altogether.

What would be that rate of duty which would diminish very considerably the temptation to smuggling?—I should say, if it were reduced to one half it might give a great relief; but I think it utterly impossible, unless you could insure faithfulness on the part of the officers, that it should be collected without great injury to the trader.

Have you any thing to suggest by which the conduct of the officers might be more controlled than at present?—If there were fewer officers, and they received a higher amount, that might be better. There is one point in the bottle business,—were the duty removed from bottles the trade would be very much aided. At present the price of bottles, in consequence of the heavy duty, is such that it becomes a great object to dealers in wine to use the old bottles, and run the risk of tainting their wine in consequence of the price being as it is at present; were the price so low as it would be if the duty were removed, none but new bottles would be used, and the wine would not be injured.

Would there be an increased exportation of bottles if the duty were removed?—Yes; I think an increased exportation would be the most likely way of getting rid of them.

Is the drawback sufficient on the export of bottles, when new, to meet the case?—The drawback is at the same rate as the duty on bottles, 7*s.* the cwt. I consider the Excise regulations very materially to interfere with the improvement of the manufacture; there is one article in the crystal in which the Americans are underselling us very fast, what is called embossed glass, done by pressure, put into a mould with strong pressure. I have seen some beautiful descriptions of the American glass two or three years ago, sold at a lower rate than we could sell at; it is mostly made in large pieces, and by the Excise regulations if a piece is thrown away we must pay duty for it. There was at one time a considerable export of glass to South America; that is in a great measure discontinued—the German flint glass has taken our place. We tried the market, but we got information that it was in vain. There was a considerable export trade of the same article carried on to Germany and Holland, which has fallen off; the native manufactures are treading fast upon our heels. The decline in the trade is in consequence of the duties. Glass has always been an article, in my opinion, very much smuggled; but the fair dealers had a profit, and the smugglers had an enormous profit in former times; now, from things being altered, the whole trade has been thrown in on the smuggler's profit. There is one article consumed in London to a great extent, tumblers. The price in London, the last time I was acquainted with it, two years ago, was as low as 10½*d.* to 11*d.* per lb.; the duty and the breakage would not be less than 7*d.*, the raw material 2*d.*, and there was an enormous expense with packing and carrying to London, for the goods are all delivered in London free of expense. That can only be accounted for by the Excise duty being often evaded. The price given would leave no profit at all. We established a fine work at Alloa, one of the first in the kingdom, and every thing was done in the best way; it cost above £30,000, and it now lies idle. After the first losses which always accompany a new establishment were over, still we found we could not contend against the difficulties of the trade. If these taxes, which press upon industry, could be removed, it would be a great national benefit.

Peter Brown.

Appendix No. 38.

Examinations.

No. 38.
Dr. M'Farlane, and Mr. Alex. Turnbull, Leith Glass Company, 11th Nov. 1833.

Edinburgh, 11th November, 1833.

Dr. *M'Farlane* and Mr. *Alexander Turnbull* called in and examined.

You represent the directors of the Leith Glass Company?—We do.

Have you any thing to suggest to render the regulations for collecting the duty more convenient to yourselves, and not less efficient for the security of the Revenue?—Dr. *M'Farlane.* I am not aware that that part could be improved. I have no suggestion to offer as to the improvement, our payments are always prompt; I do not know that the Revenue would be benefited by any alteration I could suggest. We have submitted a correspondence that we had with the Treasury, with regard to the bonding of glass. We have little demand for glass here, and make a certain quantity in a given time; we pay the whole of the duty as it becomes due; and in the event of any change taking place in the duty, if, for instance, it were lowered or taken off, we should lose it in part or altogether; the consequence is, that this Company, which paid a hundred and odd men, were obliged to discharge them: the trade is very much depressed; the capital of this Company amounted to £135,000, on which no dividend has been received for eighty years past. We still would have kept on to employ the men, at all events until we wrought up our stock of material, (fret,) if we could get back the duty we pay in case of any alteration. Another thing, which the directors feel a very great hardship, is not getting back the duty paid on a vast portion of our bottles which are broken while they are being sorted, put in store, and afterwards taken out and packed for sale. I would therefore humbly suggest, that, on affidavit of the number so broken being made, and the necks or heads of such bottles being produced, we should get back the duty, the workmanship, &c., being to us a great loss.

The application you made to the Treasury was refused?—Yes, it was; and, in consequence, we stopped our works three years ago, at which period we paid off 108 men, to whom we gave employment. We have material (fret) on hand that we cannot convert into glass, unless we could make some arrangement with the Government regarding the duty.

The reason given by the Treasury is, that bonding the glass could not be permitted without establishing a claim to the bonding of other excisable articles, which would be attended with great inconvenience?—Yes, nevertheless I could condescend on articles which are put under bond just now, such as spirits, malt, &c. It took us nearly three years to sell the stock of glass on hand when we gave up making; though, when it was feared Government would take off the duty, we forced sales, and sold some even for less than the duty, lest we should lose it altogether.

Is not that a loss which belongs rather to inadvertence in conducting the manufacture?—No, I apprehend not, there being a very limited demand for glass, and in making it we must, on account of the cost of fuel and other expenses, make a certain quantity in a given time, otherwise we would lose greatly; and if we were to make at this rate we would in one year have more glass on hand than we could sell very likely in two; and if the duty were reduced in that time we could not obtain back from Government what we might have paid on the stock remaining unsold; in this manner we lost several thousand pounds, by having glass on hand to the amount of nearly £20,000, when the last reduction of duty took place. We continue now to make bottles only, and that on a reduced scale, having but two cones at work.

Is there any other point you wish to mention?—The next thing I would mention is the deficiency of export officers for the work. I mention this because we have an order to-day to export bottles to the West Indies, and fear the officer's attendance may not be had. Such orders are seldom given until the vessels are nearly ready to sail, bottles being the last thing stowed on board; if the officer is doing other duty we lose the opportunity of sending them out; there being but one such officer at Leith, and he being employed occasionally for two or three days at a time elsewhere, we cannot get his attendance at the works, where an Excise export officer must be present at the packing. The fourth and last thing I would mention is, that in all exported bottles there is a certain half per centage *ad valorem* duty exacted by Government; it is not altogether a great sum, but considering the depressed state of the trade, which does not pay any thing, and that the duty on manufacture is included in the above export charge, and is greater than the price of the bottles, the latter being often considerably under 13*s.* for the twelve dozen, while the former (the duty) amounts to 14*s.*; we thus pay more than one per cent., whereas it never could be intended by Government to be more than a half per cent. on the actual value of the article without the duty.

The duty of a half per cent. is charged upon the duty?—Yes, as already stated.

Is there much fraud practised in the glass manufacture?—I am not aware that there is.

Have you heard of its being practised in other parts of the kingdom?—I did hear that it was formerly, before the duty on glass was extended to Ireland; that glass until then was sent to that country, the duty on which was remitted by Government, and that the same glass was again smuggled back into different parts of the kingdom, where the duty was leviable, without paying any, and thus evading the duty altogether; however, this is only a hearsay, which I could not prove. It has been matter of surprise, that while we lost upwards of £40,000, others in the trade made money, possibly on account of the circumstance above stated, and others. I have mentioned that the breakage with us is very great; in proof of which I may mention, that this year, in taking our stock, we found eight hundred gross were deficient by breakage.

W. Macfarlane, Director,
Alexander Turnbull, Cashier,
} Edinburgh and Leith Glass Company, Leith.

Minutes of Evidence taken before the Commissioners of Excise Inquiry, at Glasgow.

Sir HENRY PARNELL, Bart. M.P., in the Chair.

Appendix No. 39.

21st November, 1833.

Examinations.

No. 39.
Mr. John Watson and Mr. Frederick Pellatt, Clyde Flint Glass Works, 21st Nov. 1833.

Mr. *John Watson* and Mr. *Frederick Pellatt*, of the Clyde Flint Glass Works, called in and examined.

In what branch of manufacture are you engaged?—The flint glass.

The Commissioners will be happy to hear any suggestions you have to make?—Mr. *Watson.* Since the late alteration of the law we have nothing particular to suggest; it has occasioned a great improvement in the business, by the protection it affords in working, unless Government could afford to take off the duty altogether.

What is the rate of duty now?—Sixpence a pound.

Do you conceive that gives great encouragement to fraud?—There is no doubt it does.

It is conceived, at Newcastle, that a great deal of fraud takes place in Lancashire?—I am not aware; we think there is greater fraud prevailing in Ireland than in this country, though we do not mean to say but that there is in both countries; a common wine glass we sell in this country at 2*s.* 6*d.* a-dozen, and which is imperfectly paid for; they sell in Ireland at 2*s.*, and allow a discount besides; and they manufacture at more expense than we do here; the natural inference we draw is, that the duties are not rigidly collected.

Is the quality of the glass equally good?—No, but the difference in value is not very material.

Mr. *Pellatt.* The difference is principally in the skill of mixing the materials, which are the same in both instances.

Do you conceive in this district every thing is regularly conducted, that you have not to contend against fraud here?—We are not aware that we have to contend against fraud here.

Even in London the price of some articles in flint glass is so low as not to be consistent with the payment of the full duty, is it not?—There is an immense deal of smuggling going on; we are, at this time, buying glass in London which we are positive must be smuggled. I know several persons in London who have immense stocks of glass by them that I know, as well as the Excise officer, is wholly smuggled.

Are you buying this glass to sell here?—Mr. *Watson.* Yes; it is manufactured so cheaply in London, we get it and sell here to advantage. Mr. Pellatt, who was connected with his late father in London, is more acquainted with these circumstances than I am.

Mr. *Pellatt.* We can purchase particular articles, smelling-bottles, and so on, and can sell them at twenty-five per cent. profit; I know, when I was in London, the moulds from which those bottles were made were stolen from our house.

Mr. *Watson.* Mr. Pellatt is of opinion that the officers in London have not the encouragement to look after these things which they should have.

Mr. *Pellatt.* There is an officer now on the works of Pellatt and Company, who says he personally knows eighty glass-makers employed in those little-goes, which is three times the number employed in the regular houses in London. If the officers had some little remuneration for their trouble I have no doubt that this might be put a stop to; the glass trade themselves have turned them out of Birmingham.

Is there any other part of England in which they are going on?—No; I think that most parts of England are supplied with those articles from London. One man himself asked me at what price I would deliver moulded articles in London; he said he never ordered less than forty crates at a time, which was such a quantity as we never could sell, nor any house in London, unless they sold much under the market price. In London, we never had any orders for common goods at all; they were all made in those little-goes; moulded goods, cruets, castors, and common wine glasses, and so on.

Mr. *Watson.* London is the chief emporium.

Where is your market?—It is throughout the country; Edinburgh, Glasgow, Scotland generally; our glass is superior to the Irish glass, and we do a good deal in the Dublin market, where they are getting very nice in their quality.

There is an improved taste?—Yes.

Is there a considerably increased demand for a good article?—Yes; but we find it difficult to keep pace with the taste in the quality of the article; Dublin is our best market.

Is there much glass made in Ireland?—Yes; a good deal in Belfast, and a good deal in Newry and Waterford; there are two or three houses in Belfast; there is one house in Newry, one in Waterford, one or two in Cork, and one in Dublin, that do business very extensively; it has been a matter of much consideration with Mr. Pellatt and myself as to the effect the removal of the duty altogether would have on our trade; we are rather doubtful the removal of the duty, perhaps, would not be attended with so much advantage as some persons seem to think; the workmen are very scarce; it is a difficult thing to acquire a knowledge of the art of glass-making—they are ambitious enough, and we think they would break off from the establishments at which they are now employed, and endeavour to do the best they could for

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No. 39.
Mr. John Watson and Mr. Frederick Pellatt, Clyde Flint Glass Works, 21st Nov. 1833.

themselves throughout the country, and bring forward perhaps, at a cheaper rate, an inferior article; so that we are apprehensive that it might affect the established houses; that is, of course, no object with the Government, if the public are tempted by the change.

A considerable reduction of duty would do you no harm?—We should have no objection to that.

What was the duty on glass?—It was 10½*d.*, it has been reduced to 6*d.* per lb.

Mr. *Pellatt.* It was once 1*s.* 1*d.* or 1*s.* 2*d.*

What do you reckon the present duty, as an *ad valorem* duty on the value of the articles?—It is impossible to say; on one grade it is very small, but on heavy goods, in common articles, it is very high; ours are the best goods. But the effect in America is that the price of glass (allowing for the taking off the duty) is higher than it is here; the workmen have the entire control of the masters, and work by time.

Is the price of glass higher than it is here?—Yes, it is, allowing the duty (less the drawback.)

Mr. *Watson.* Unless it is on very common goods, there would not be a very great reduction to the public; on common goods there would be in case of taking off the duty. In common goods the bottle and the crown trade are likely to compete with us.

Mr. *Pellatt.* In France all the small articles, such as phials and common wine glasses, are made of crown glass; the Excise laws here restrict the making any articles in bottle glass under the size of six ounces.

These glasses are cheaper in France?—Much cheaper.

Mr. *Watson.* Even now we think the flint glass is interfered with by the use of materials in the manufacture of bottles which are not strictly consonant to the law, they make them so good in quality.

Mr. *Pellatt.* I think the general feeling on the part of the shopkeepers is that they would not like to see the duty taken off, for the public would expect so much difference in price, that they would not be able to give it. The duty on the fine article is but small in proportion to the price.

Mr. *Watson.* It would no doubt put us on an equality.

Mr. *Pellatt.* There is no doubt that we could manufacture much more if the duty was off, but the quality would not be so good.

Mr. *Watson.* The late alteration in the law has been a considerable relief to the trade, in reducing the compare from fifty to forty per cent.; we work with more freedom, and in our own case there is a greater sum paid to the Exchequer than formerly, because we work more for general sale, and do not export any thing like the quantity we used to do; a great deal of that exportation proceeded from a sort of necessity we felt under of making goods suitable to keep up our compare.

What is the drawback?—A penny a pound. The drawback is 7*d.* per lb., the bounty 1*d.* per lb.

Is that a sufficient and fair drawback?—Mr. *Pellatt.* If it were more it would be of more importance to the smuggler perhaps; there is no doubt that more would give us an advantage in the foreign markets, but still I think the 1*d.* of bounty is fair to the manufacturer here.

Mr. *Watson.* We can compete with the American manufacturer notwithstanding the heavy duty; at import in America we have the drawback as well as the bounty, but it is a base business.

From whence do you get your materials?—We sometimes have sand from Lynn, and lead from different parts of England, as we find it will suit our interest. Some houses make it of much superior quality to others. The nitre, of course, we get quite at hand—the common Indian nitre; and of late the ashes manufactured in this country we find quite superior to foreign ashes. We use almost entirely British pearl ashes; we used, some years ago, to use the foreign from Canada, refining them in purity ourselves; but we are saved all that trouble by some houses manufacturing the article in this country which suits our purpose.

Mr. *Pellatt.* They make it from different residuums in Birmingham and other places.

It is a domestic manufacture?—Yes, it is.

You find it equally good with the foreign?—Yes, better; I believe that the manufacture of the domestic ash is very limited.

Mr. *Watson.* We have never found a difficulty in getting a supply.

Mr. *Pellatt.* But sometimes the price rose very much in London, from the supply being so limited.

Mr. *Watson.* There is a house in Birmingham; Mr. Burney made it uncommonly well, and Mr. Lutwick, in Liverpool.

The Revenue received last year appears to have fallen off considerably in glass; are you aware of any reduction in the extent of manufacture?—No, I am not.

Mr. *Pellatt.* I believe the trade in England was very dead; I understood that in Birmingham about six months ago.

Mr. *Watson.* The bottle and the crown trade, I have reason to believe, were very indifferent last year throughout the country generally; a Dumbarton house has gone out of it altogether; the Dicksons' is entirely at a stand; and there has not been so much building going on in the country, to the injury of the crown glass trade. I believe the trade was overdone previously; there were some joint stock companies commenced which gave a false impetus to the business; these have discontinued to manufacture, and less duty may have been consequently received, but we believe there is now a general improvement.

There was a system of speculation by companies?—Yes; we saw it, and saw it with pain; we were quite satisfied it would affect our prices, and ultimately terminate badly for the people themselves, and they have not lost less than £30,000 or £40,000 at Alloa, for instance.

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I understand, with reference to the officers in London, they complain that they get nothing unless a conviction takes place; now it would be a very great advantage if these men were allowed a few pounds for the destruction of every work that goes by the name, with us, of little-goes.

Have those little-goes been brought under the notice of the Board?—Mr. *Pellatt.* Yes; I am told the officers have had £2 for a conviction, and, perhaps, they have spent £4 or £5 in bringing the party to justice. One of the officers told me that after wasting, in one instance, eighteen months, he had a balance of 3*d.*

Can these places be established at a very small expense?—Very small.

Are you subject to a very close survey on the part of the Excise?—Mr. *Watson.* Very close; we have three officers besides the supervisor; there is seldom a day passes that the supervisor does not weigh once, generally twice.

Do you find that interferes with the conduct of your business?—We find that it occupies a considerable time, but we should be under the necessity, at any rate, of assorting the glass; still there is no doubt it does interfere with us.

Does it interfere with any attempt to introduce improvement into the manufacture?—No, I cannot say that it does.

Have you found any injury from the competition with stone bottles?—No, not at all; they would not interfere with us at all, but with the bottle trade. It would be very desirable, if the Government thought fit at any time to alter the law, that a sufficient time should be allowed to the trade to prepare for it. Great losses have arisen from heavy stocks, which we were obliged to export in order to obtain the bounty, not being able to sell them in this country. As one of five or six houses, two or three years ago, we strove to get some additional checks by way of preventing fraud, and, I believe, the Board had almost consented to some that were suggested; but the moment the English manufacturers heard of this circumstance, they went up almost in a body, and represented to the Government that it would be perfectly oppressive, and the thing fell to the ground. I am not sure that, even if had been granted, it would have had the effect.

JOHN WATSON.
FREDERICK PELLATT.

APPENDIX No. 40.

23d November, 1833.

Mr. John Geddes called in and examined.

Examinations.

No. 40.
Mr. John Geddes, Flint Glass Manufacturer, Glasgow, 23d Nov. 1833.

You carry on a glass manufactory?—Flint glass only. I have been in the other business, but am not now. I have been 58 years a glass-maker.

Have you anything to suggest with respect to the regulations for collecting the duties on flint glass?—I have, and as to the receipt of drawback; but I conceive it will take a considerable time, and that the laws cannot be made such as to prevent an illicit trader smuggling, either in the collection of the duties or the drawing back of the duty. Therefore my recommendation would be, to give up the duty, and not to charge duty on glass, especially flint glass; the duty is so high that even persons who consider themselves very honest feel no great harm in fraud. Honest traders will agree with me that the duty should be taken off, for no honest man would feel himself compensated unless it was more than equivalent to the hardships he is under. Of all the duties that are laid under Government that on flint glass is most destructive to the manufacturer, and the most troublesome.

Nothing would induce me to be a flint glass manufacturer, and to undergo the hardships, but for the sake of my sons, unless the duties are taken off.

Suppose the duties cannot be taken off, what should be done?—Then there should be more restrictions.

Would a modification of the duty and the lowering of it contribute to get rid of the evils?—There certainly would not be such a temptation; for the higher the duty, the greater the temptation to evade it.

What part of the regulations do you consider the worst?—There are several just now. Before we can put a pot into the annealing arch, there is a time specified for the officer to attend; formerly we used to give a notice to the officer, and the officer to the supervisor, but there is no compulsion on the officer to attend; and if they are out in their division, we must wait; the dimensions must be taken before they are put in; then, when they are engaged, though there are two officers in the house, it is not one of them gauges; but the officer ought to come when he is required, and he ought to to be compelled to come; if the law goes on, there ought to be a fine upon him for not attending in conformity with the notice; but the restrictions are so great no honest man can go on with any comfort.

Is there, in your opinion, much fraudulent dealing in that trade?—I know nothing, but I suppose there must be, from the prices at which they sell; the duty on bottles is 8*s.* a hundred weight, on flint glass it is 56*s.* Now, if they can substitute bottles, they are not black bottles, but phials and so on; and if they get them under the flint glass duty, that is a great advantage, and the bounty they get from that compensates for the trouble.

Do you think there is much fraud of that kind going on?—I think there certainly is considerable fraud; and I discover that by getting the supervisor, under whose survey they are, to see the duty they pay; if a man pays £1,000 of duties, he should not draw back £500;

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No. 40.
Mr. John Geddes, Flint Glass Manufacturer, Glasgow, 23d November, 1833.

for no man I know manufactures one half for the foreign market; they all manufacture for the home market, and the surplus quantity they cannot get off they send to the foreign market.

Are there other kinds of frauds practised?—I doubt there are; but I do not wish to say anything against my neighbours.

You consider the lowness of the prices a proof that there is fraud?—Yes; I pay 7*d.* a pound for all the glass I sell, sometimes 8*d.* when it is cut; but even the commonest glass, with breakage, costs me on the average 7*d.* a pound duty; if I sell it at a shilling a pound, and give five or six months credit, and run the risk of bad debts, I shall not make the price of the materials.

Is it sold at a shilling a pound?—Yes; I sell it myself at a shilling a pound; for the street lamps, for instance, I get that. They sent to all the glass-makers in the neighbourhood to send in an estimate of the supply for the twelvemonth; to my surprise I did not get the contract for the lamps. I asked why; they said my price was too high. I said, "I will give you them for nothing, or I will give you something to take them, for I will still supply them;" and I have got the supply at a shilling a pound. Let any man acquainted with the trade calculate how far that will pay him. The duty is so great that people will be tempted to commit improper practices to evade it.

Was the duty ever lower than it is now?—No, not these many years. I think it has not been less, unless it was 50 years ago.

If the duty was lowered one-half would that have an effect?—The temptation would not be so great. It is not only taking away from the officers, but I should suppose the law, if properly administered, might prevent a great deal of the smuggling. I do not know what way they have, but they sell a great deal cheaper than I can.

If the duty was lowered one-half, might that produce as much Revenue as the present duty?—I do not know indeed; the best thing would be to take it off altogether. I do not manufacture half I could from the same furnace. When I give orders to the men to fill the pots at the end of the week, for the beginning of the next week, we give notice twelve hours before we can make, notwithstanding there are two officers in the house; that is a great hardship. If I was to give notice to charge to-day at four o'clock, I cannot fill the pots; I must send to look after the officer. I believe, if I do not begin at that time, and the officer is there, we must give a fresh notice of 12 hours.

Do you mean to say you do not make as much glass out of your materials as you would do if there was no duty?—No; there are seven pots in the furnace; those pots I could fill perhaps twice in the place of once. When a pot turns out not good coloured, and we do not know for what reason, on being opened on Monday morning at six o'clock, if we do not find it out for some hours, we send for the supervisor, and tell him. He says, "Well, the pot must stand till the next charge;" whereas if we had no Revenue laws, I could fill it again directly; but I cannot do that now. The Commissioners would scarcely believe the hardships we are under. I prosecuted the officers, and since that period they have not been very fond of me; but here is a proof that I was right, and that I was overcharged in point of duty £11,000, and all I got was £863, because I had kept the duties. I would not pay till it came to £863. I did that for the purpose that they should prosecute me. They brought me before the Court of Exchequer, for twice £863. When I went there, I told them I was very willing to pay the duty, but that I was overcharged, and if they would refer it to any one, and they referred it to Mr. John Clerk, who was then solicitor-general. I have an account here of every overcharge, as it appears by their own books and my memorial to the Lord Advocate. Our pots are like an inverted cone, 26 inches the top diameter, the middle diameter 20, the lower 15; to do it regularly, they should table it in frustums, but they added them together, the top and middle diameter, and made a mean diameter; and the greater part of the cone being uppermost, being true, it was as much as six inches at the bottom; but they would not believe it till I showed it by my process.

How many years ago was this?—The 18th of April 1809 was the date of my last memorial.

Since that time there has been a great change in the law and the practice of the Excise?—Yes; but it shows the system,—how they can oppress persons, if they choose it. The matter was referred to the Lord Advocate, Harry Erskine; and Mr. John Clerk gave the award.

Have you any reason to complain at present of the conduct of the officers?—No; they do no more than their duty; but doing their duty is destruction.

You think that if the duty is continued the regulations ought to be more strict than they are?—Yes.

What regulations would you propose?—I will furnish to the Commissioners a statement of that which I think would be the best mode of securing the duties; but I do not think my brethren in the trade will agree with me.

What would you suggest?—I have not made up my mind at present, but I will give it in.

Can you suggest any mode by which the duties may be collected more fairly?—I do not know. I might suggest some things; I will put them on paper.

Could you point out any mode by which the duties could be collected without giving any trouble to the manufacturer?—No, unless it was by that means.

Would that answer?—When my pot is opened before they are finished, my pot of metal I suppose will be tapped a hundred times. Everybody knows that flint metal is the most delicate thing in the world; the least dust, especially with an iron rod, and that rod not kept clean; this dust going to the top of the metal destroys it. We are much better off, for in place of having 50 per cent. allowance we have 60; we get 40. If I am charged as we are all charged, by the metal in the pot, if it produces 40 per cent. there is nothing said; but, in

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No. 40.
Mr. John Geddes, Flint Glass Manufacturer, Glasgow, 23d November, 1833.

place of the duty being charged to me, the materials being all charged upon the weight. I can give the proportions. The supervisor should be desired to give in a statement of the quantity of duty charged upon the materials and the quantity of duty charged upon the weight of goods, then it will be seen whether it is from the materials or the goods that there is the greatest charge. There was a case in which glass was seized in my annealing room, in my opinion without the least pretence, and so it turned out, and I was assoiled when the case came on; but the costs I had to pay amounted to £64; my attorney recovered against me.

JOHN GEDDES.

IRELAND.

MINUTES of EVIDENCE taken before the COMMISSIONERS of EXCISE INQUIRY, at Dublin.

Sir HENRY PARNELL, Bart., M.P., in the Chair.

APPENDIX No. 41.

2nd December, 1833.

No. 41.
George Pape, Esq., 2nd Dec. 1833.

George Pape, Esq., Collector of Excise, Dublin, called in and examined.

Have you any glass-makers in your collection?—We have two flint glass and two bottle houses; only one can be said to be constantly working, but there are two of each kind entered.

How are the duties collected?—I think the duties on glass are very well secured.

The law here is the same as in England and Scotland?—Yes, it is.

Do the makers complain of any of the regulations?—No, they do not; there is one man, a fraudulent trader, who has complained, but the fair one I never heard complain at all.

Do they carry on the business extensively?—One of the houses does; they have, I think, eight pots in their furnace.

Are there many glass manufactories in Ireland?—No; I think Newry and Cork are the only two places in the other parts of Ireland where there are any.

Are the duties well collected?—I believe they are.

Are there any illicit makers?—We have sometimes, in Dublin, detected pettifogging fellows in stables and obscure places, making from cullet with a small crucible in the corner of a fireplace. About a month ago the supervisor detected one, but the men all got out of a back window and escaped; we have had three or four sets of these kind of people since I have been here, but I believe they do not do it to any great extent.

Some of the Scotch makers complain that the prices are very low; that they could not make their goods to a profit at the prices at which goods are selling here?—I look upon it the glass manufacturers in Ireland labour under a disadvantage which they do not in Great Britain, where coal is abundant, unless it is counterbalanced by the price of labour. The expense of coal, one of the most costly articles used, must be greater here than when glass is made in England and Scotland.

Have you had any cases of irregular conduct on the part of manufacturers?—One of them, Mr. Crane, was detected abstracting glass in taking it to the lear, and fined £100. That was the only prosecution we have had; he was also detected defrauding us in drawback: samples were transmitted from Barbadoes, from which it was suspected he had been opening the packets and substituting other glass after the wares presented to the officer had been packed. The solicitor has the case now before him; he has not been at work since July last, and I should doubt whether he would commence again.

Are there any complaints about the drawback not being sufficient?—No.

Or about the regulations under which it is obtained?—No, none at all, and I cannot conceive how they could be improved; I do not think it is possible to facilitate the obtaining of drawback by more simple regulations than those which now exist; sometimes the rate may be, I dare say, a little short, but generally speaking I think it is a very fair and sufficient allowance.

GEORGE PAPE.

Appendix No. 42.

2d December, 1833.

Mark A. Saurin, Esq., Solicitor of Excise for Dublin, called in and examined.

Examinations.

No. 42.
Mark A. Saurin, Esq.
2nd Dec. 1833.

Have you had any prosecutions against glass-makers?—Some, but not many.

Do the cases show any extent of fraud in that branch?—Yes; very considerable fraud.

Would you say it was occasional or general?—I should say occasional; that is, a very small class of traders comparatively in Ireland.

Are there any private dealers?—There have been one or two detections of private glass-making in Dublin while I have been in office.

Have there been any frauds in respect of drawback?—Yes; two cases of great frauds were recently detected in Dublin; allowance of glass duty on drawback to Barbadoes by a glass-maker in Dublin.

What was the nature of the fraud?—Obtaining the drawback on a material not exported in one instance; and in another instance obtaining the drawback on an article which had not paid the duty—an article which the exporter had never made.

Was that case prosecuted to trial?—No; it is now before the attorney-general. It was a case of such importance that it was laid before the attorney-general here; it was a question whether the man should not be criminally prosecuted for the fraud committed, for obtaining money on false pretences, and the attorney-general has advised a prosecution of that nature, in addition to the proceeding against him for the recovery of the duties.

Upon the whole it would appear that there is a considerable extent of fraud practised in regard to all the Excise duties?—I should not say there was so much in glass, because there are few glass-makers, and that it does not admit of fraud being committed so much as the manufacturers.

Mark A. Saurin.

Appendix No. 43.

6th December, 1833.

Mr. *William Kilpatrick*, Collector of Excise, Dundalk, called in and examined.

No. 43.
Mr. Wm. Kilpatrick,
6th Dec. 1833.

How many glass manufactories have you?—Only one.

Where is that?—In Newry.

What species of glass is it?—Flint glass.

Is the duty well collected upon it?—I think it is.

Do they make to much extent?—No, it is not extensive, it is on a small scale.

Where is it principally disposed of?—In the different towns about; they send a good deal into Dublin, and some is exported.

Have they any peculiar facilities for it in Newry, in consequence of materials or any thing of that kind?—No, they have not.

Do you suppose there is much evasion of the duty?—I do not think there is; they are not extensive, and there cannot be a great deal.

Do you know of any illicit makers of glass in your district?—No, I never heard of any thing of the kind; I do not think there is any such thing.

W. Kilpatrick, Collector.

Appendix No. 44.

3d December, 1833.

Mr. *Charles Mulvany* and Mr. *Edward Irwin* called in and examined.

No. 44.
Mr. Charles Mulvany and Mr. Edward Irwin, Glass Manufacturers, near Dublin, 3d Dec. 1833.

You are glass manufacturers?—Mr. *Mulvany*. We are.

How long has the glass trade been subject to duty in Ireland?—Since the year 1825.

Is the law for collecting the duties the same as in England?—It is. It has been so since that period.

Do you carry on the trade to a considerable extent?—We do.

What sort of glass do you make?—Flint glass only.

The Commissioners will be happy to hear any thing you have to state with regard to the regulations for collecting the duty, if there are any which you think are unnecessarily inconvenient to you?—I think I have stated as fully as I could, in the letter before me, my view of the difficulties and grievances the glass manufacturers labour under.

Examinations.

No. 44.
Mr. Charles Mulvany and Mr. Edward Irwin, Glass Manufacturers, near Dublin, 3d Dec. 1833.

Glass Works, Dublin, Nov. 28th, 1833.

Sir,

I have the honour to acknowledge the receipt of your letter of the 21st instant, and I very gladly avail myself of the opportunity offered to lay before the Commissioners of Excise Inquiry some observations relative to the Excise revenue and regulations, as these affect that branch of trade in which I am concerned; and I beg at once to premise, that the hope in which I offer the following statement is, that it may go to some extent in influencing the judgment of the Commissioners towards recommending the total abolition of this particular mode of revenue.

The manufactory with which I am connected is the largest establishment, and, I believe, the most extensive in the flint glass trade in Ireland. We have, therefore, had full experience of the working of the trade, both when it was free from the shackles of the Excise laws, and since the period (1825) of their imposition in this country; and the result of this experience is, that the tax is of grievous and heavy injustice to particular individuals, inimical to all fair and legitimate dealing, and injurious to all concerned in the trade.

By the existing state of the Excise laws, our business and premises are placed under the arbitrary control of a class of men, to whose authority and to whose caprice it is most irksome to have to submit, and this under a system of regulations most ungraciously inquisitorial. We cannot enter parts of our own premises without their permission; we can do no one single act in the conduct of our own business without having previously notified our intention to the officers placed over us. We have in the course of one week's operations to serve some sixty or seventy notices on these our masters, and this, too, under heavy penalties of from two to five hundred pounds for every separate neglect.

It is true that this is intended for the security of the Revenue, and if it had that effect, and were *equally administered* to all, it would not be so much to be complained of. It notoriously has not that effect, and the consequence to those persons concerned in the trade who are indisposed, from conscientious motives, to entering into contraband arrangements, is that they are oppressed and deprived of the legitimate profits of their particular calling. The fact is, that the fair trader *has no profit on his business*. What we term 'general' or 'leading articles,'—the range of articles in general and steady consumption,—are now sold, and have been for some years past sold, at a barely *saving price*, a price merely paying the cost of production. Not only is this the case, but in some instances these are sold at a price merely amounting to the duty. The maker, having evaded the duty, is satisfied with a price not much above the cost of materials and workmanship. In proof of this I shall be able to submit to the Commissioners, should they permit me to use the opportunity, an average sample of a tumbler, large quantities of which are sent into Dublin at a price amounting, as I have just stated, merely to the duty; and this, though not to the same extent of depreciation, occurs in respect to all the leading articles in the trade. These last are sold at a price which leaves no profit whatever, at least to us, and we have as great advantages of cheap production as any house in the country, with the additional one of not having to add the cost of an expensive transport. For the information of the Commissioners, I should be also desirous of an opportunity of submitting to them a few samples of what are termed leading articles, together with a comparative statement of the prices at which they are now universally sold in the trade in Ireland, and the prices uniformly obtained for the same articles during an uninterrupted course of several years prior to the Excise duty having been levied in this country.

It may be asked of me, Why continue in a trade of which, by your own showing, you make nothing? The answer is, that from the peculiar locality of my establishment we are much engaged in manufacturing a description of goods for which we can charge a remunerating price, such as the matching of patterns, hurried orders, lamp shades and fittings, apparatus, &c. &c. We are by this enabled to save ourselves; and, certainly, we would not remain satisfied with this, but relinquish a trade affording us not only no reasonable profit, but no surplus to meet contingencies, had we not already a large capital invested in buildings, a connexion in trade long formed, and a great number of people dependent on us for support, many of whom have grown old in our service; and but for the conviction and hope that such a monstrous oppression could not much longer exist.

But the ungraciousness of the mode of collection, and the positive reduction of our profits, are not the only sources of severe grievance. We labour under many others, and, amongst them, the being in constant and heavy advance to the Crown of a considerable capital; in our own individual case most usually of £2000 and upwards. From the nature of our trade, we are obliged to allow six, nine, and twelve months' credit to retailers, whilst we are under peremptory obligation to pay to the Government in specie every six weeks the duty charged on the articles disposed of in this way,—an advance of capital not replaced in our pockets for several months, and for which we are to run all the risks of credit. To men acquainted with mercantile business this will appear no slight burden.

But from whence does this diseased state of things arise? From the inefficiency of the Excise laws, and their consequent partial administration. Persons of inadequate capital have been induced into the glass trade as licensed makers, with what views as to the modes of obtaining fortunes I wish not to say, and these persons, in order to effect large and ready sales, dispose of their manufacture even in some instances, as I have already stated, at a price only amounting to the duty.

But is it to be expected that the Excise laws on the flint glass manufacture can be improved, or more equally and strictly enforced? I am not prepared to say that a *better system might not* be desired. I am disposed, however, to think not; but of this I am convinced, that so long as men are what they are, this or any *other system could not* be better enforced. If this could be effected, if such a system could be adopted as would preclude evasion, and would give fair play to all, I, for one, would not complain, so long as the necessities of the public required the continuance of the tax; but as it at present exists, it is a most grievous tyranny on individuals, and such as calls loudly on the justice of Government for speedy redress in that form in which it can alone be given,—I mean, total abolition.

Besides being oppressive from the mode and unavoidable partiality of administration, it is a tax scarcely just as regards the public at large, for it can scarcely be said to be levied in fair proportion on the wealthy and humble classes. The duty on a decanter for a gentleman's sideboard, which costs him 20*s.*, may not be more than 1*s.* 6*d.* or 2*s.*, whilst that for a tavern-keeper or humble housekeeper, which costs him 5*s.* or 6*s.*, will pay the same duty. The duty is heavier, in fact, on articles of necessity than on those of luxury.

In addition to these sources of grievance, the *flint glass* manufacturer in this country has sustained injury in another way. A very extensive class of articles which was formerly made in their furnaces, such as oil, pickle, soda water, vials over six-ounce size, and drug bottles, together with many others,

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No. 44.

Mr. Charles Mulvany and Mr. Edward Irwin, Glass Manufacturers, near Dublin, 3d Dec. 1833.

are now made in bottle-houses; a branch of glass manufacture which the Commissioners are aware is quite distinct from the flint glass, and in which they pay but 7*s.* per cwt. duty, whilst we pay 56*s.* per cwt. on the very same articles if manufactured in our furnaces.

A further grievance the flint glass manufacturer labours under, and one which forms a feature of injustice quite on a par with those I have already attempted to detail, is the licence given to unlicensed glass-makers. For the prevention of these there is no provision made by the existing laws, or, at least, what is tantamount to no provision. In these are made a large class of articles which once formed a considerable portion of our trade, such as perfumery bottles, ink-bottles, and apothecaries' mould bottles. I do not say that our trade in these articles is altogether infringed upon, but it is to a very great extent.

These two last-mentioned sources of grievance, though of less consequence than those previously stated, are not inconsiderable, and will, I do trust, appear to the Commissioners additional grounds for the adoption of a system of free and unfettered trade. Were this end once effected, I am persuaded the good results would be immediately felt by all concerned in our trade, and by no means least so by some of those capitalists who, I understand, are opposed to the abolition of the duty. Industry would regain life; and capital, relieved from its contests with illegal practices, would enter upon its own legitimate and healthy sphere.

I have the honour to be, Sir, your most obedient and very humble servant,

CHARLES MULVANY.

To C. Harrison, Esq., Secretary to the Commissioners of Excise Inquiry.

Yours is the only manufactory in Dublin?—Mr. *Irwin.* The only one in the city; there is one a mile and a half out, but it is at present silent.

You mention in your letter that the fair trader has no profit on his business; how do you show that to be the case?—Mr. *Mulvany.* I would find it difficult to prove this to the Commissioners, even were I to go into much detail. I can only state facts on my own testimony. To take as an instance an average article in the trade, a best flint tumbler; these are sent into Dublin from London and Birmingham, and are, I believe, sold pretty generally in England at 1*s.* per lb. *We* sell them at 1*s.* 1*d.* per lb. Now the cost of production of these, *paying the duty,* I calculate to be 11½*d.* per lb. That the profits of our trade are lamentably reduced, I think the Commissioners will infer from the samples of the leading articles in it, which I now produce, together with a statement (vide Table below) of their present prices, short of the duty, compared with the prices uniformly obtained for the same articles for a period of years from 1796 to 1825, when the Excise was first imposed in Ireland. There has been, it is true, a reduction in the price of the materials of which these articles are made since then; but this is in reality very trifling, and fully made up for by an advance in the wages of the workman, together with the increased expenses brought upon us by the Excise. The depreciation in prices and profits shown by this statement cannot be accounted for, excepting by a very general evasion of the revenue. One of the articles which I exhibit to you, a tumbler, what we call in the trade a tale tumbler, an article of manufacture in most extensive sale in Ireland, is sent into Dublin, and indeed sold universally throughout the country, at 2*s.* 10*d.* per dozen. The Excise duty alone, if paid, comes to 2*s.* 6*d.* per dozen; so that the remaining sum to reimburse the manufacturer for cost of production is but 4*d.*

When you say sent into Dublin, from whence is it sent?—I cannot positively say.

Who buy these from the makers?—They are sold generally in the trade. I bought that myself from a hawker who came into our warehouse two months ago, and that was the price I paid for it.

Are the principal retail shops in Dublin supplied at those prices?—They are.

Do you make that article yourself?—This (*producing it*) is the article we make coming under the same denomination. It is much lighter, and we sell it for the same price; but there is a difference of 2 lbs. in weight per dozen, which is 1*s.* per dozen less Excise duty.

You are obliged to have recourse to that expedient of making them lighter to sell them without loss?—Yes.

Mr. *Irwin.* And, according to the common phrase, to cut low to meet the market.

Do you know where those articles are made?—Mr. *Mulvany.* Not with perfect certainty; only by general report. I do not wish to make an invidious remark.

Do you imagine this cheap article is made by licensed manufacturers or unlicensed?—Undoubtedly by licensed. Unlicensed could not make that article.

Are there many manufacturers in Ireland?—I may say seven. Two in Dublin, one which, however, has not been working for some time; two in Belfast; one in Newry; one in Waterford; and one in Cork, where also there were two till lately.

Are there other articles of flint glass sold as cheap?—Not to that extent of depreciation, but nearly so. This wine glass (*producing one*) is sold at present at 4*s.* 6*d.* a dozen; the duty is 2*s.* 0½*d.*, which leaves a net price, after deducting the duty, to the manufacturer of 2*s.* 5½*d.* This article, previous to the duty being imposed, was sold at 3*s.* 1*d.* for a series of years without any variation.

At what do you sell that article?—At 4*s.* 6*d.* per dozen. That is the selling price; but it affords no surplus adequate to meeting contingencies in trade of bad debts, &c. The depreciation of these articles does not apply merely to Ireland, for they are sold in England also at a very reduced price. I understand from a gentleman in the glass trade here at present from London, that these are sold there now at 3*s.* per dozen. The best tumbler, which I have already alluded to as sent in here in quantities from London and Birmingham at 1*s.* per lb., leaves but 6*d.* per lb. for cost of production after paying the Excise.

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No. 44.
Mr. Charles Mulvany and Mr. Edward Irwin, Glass Manufacturers, near Dublin, 3d Dec. 1833.

STATEMENT respecting the FLINT GLASS TRADE, showing the Prices now obtained for the leading Articles in that Trade in Ireland, under the Excise Laws, compared with the Prices obtained uniformly for the same Articles, from 1796 to 1825, when no Excise Laws existed in that Country.

Technical Denomination.	A Weight, per Doz.	B Excise Duty, per Doz.	C Present Price, per Doz. (deducting Duty.)	D Present Net Price per Doz. to Retailers.	E Net Price per Doz. prior to 1825.
		s. d.	*s. d.*	*s. d.*	*s. d.*
Best Rummer . .	7½ lbs.	at 7*d.* 4 4½	4 1½	8 6	5 5
Best Wine . . .	3½ ,,	,, 2 0½	2 5½	4 6	3 1
Best Tumbler . .	1 ,,	,, 0 6 per lb.	0 6 per lb.	1 0 per lb.	0 10
Tale Tumbler . .	5 ,,	,, 2 6	0 4	2 10	2 4
Dram Glass. . .	2 ,,	,, 1 10	0 10	1 10	1 4½

N. B. The columns C and E exhibit the net prices obtained by the manufacturer at the two periods.

Does that give you a profit?—It does not leave a profit. We sell here (on the spot) the same article for 1*s.* 1*d.* per lb., although we have not the expense of carriage which the English manufacturer has. They deliver the article free here of transport.

This tumbler is made without paying duty you conceive?—The tumbler may be manufactured for 11½*d.* per lb., but not less; and I, therefore, must conclude that the duty on this description of article is not generally paid.

You are then interfered with by fraudulent traders in that article?—We are. We conceive the evasion of the duty in this and in other instances to be the cause of the universal depreciation of the flint glass trade. If the duty were duly paid, this tumbler would sell for 1*s.* 4*d.* the pound; 6*d.* is the short price now generally to the manufacturer; before the duty became payable in Ireland we had 10*d.* per lb. This leads, I think, to the conclusion that the price we have now is not sufficient. I would wish here to observe, that in speaking of the evasion of duty I do not wish to reflect on any particular houses; but I state it as applying generally to the trade both in England, Ireland, and Scotland. I am very certain there are many houses that do not, in any degree, evade the duty.

You conceive there are many houses that must do so?—Undoubtedly. Nothing else could give rise to the universal depreciation of prices which exists.

Have you any reason to think these evasions take place by connivance with the officer?—I do consider it so. I do not think they can take place in defiance of the officers.

You conceive that the powers given to the officer are such as to give him a full opportunity of knowing it if he wishes to do his duty?—Undoubtedly I think so.

It cannot be taken out of the kiln without an officer?—It might be done, but to a very small extent, and one that would not lead to the present great depreciation of prices. In stating my opinion as to a very general evasion of the Excise throughout the three kingdoms, and that it arises from connivance between the manufacturer and the officers immediately placed over him, I state only what is the universal opinion in the trade. I am confident that there are manufacturers upright in every other dealing, who are yet forced to this course as the only mode of self-preservation from the consequences of an oppressive and grinding tax. On the other hand, the officers are most poorly paid by the Crown, and are further exposed to temptation by, in many cases, forming a kind of intimacy with traders when thrown into constant intercourse with them. The nature of their duty in a glass-house leads them too to much idleness during the hours of their stand there, and idleness is the mother of mischief. I, of course, must speak on this subject with much delicacy. I am well convinced that there are manufacturers who would not, and do not, stoop to these practices under any provocation, however trying; and I am also confident that there are amongst the officers men of the strictest integrity.

You do not imagine the evil can be remedied by any new regulations of the law?—I think not. I am disposed to think that no more perfect system could be devised than the present.

Have any officers been detected in improper conduct?—I have scarcely ever heard of one having been so.

Are there any private makers unlicensed in Dublin?—There are.

What are called little-goes in London?—Yes. I know it from the fact of such glass being in common sale here.

Can you distinguish their glass from other glass?—Yes, very easily. I have brought one article, (*a lavender-water bottle,*) which I got this morning from a perfumer. It is made in a little-go; and this, another of the same shape, &c., (*producing it,*) is one of our own manufacture. You will easily perceive the difference.

What is the price at which they sell it?—1*s.* 3*d.* a dozen is their price, and 2*s.* is ours.

In what places are these articles made?—They are made in rooms or cellars, in crucibles containing about a hundred weight each. One of them cost them, say a couple of shillings, and they put this up into a furnace that they make for a few shillings more; they get the material a hundred weight for 14*s.*, what we call cullet, broken glass; this they melt down into the crucible, and work out into small articles of the kind I have described.

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It is all made of cullet?—Yes; it can be detected by the imperfections or air-bubbles, which the heat their furnaces produce is never sufficient to drive off. It is generally also of a muddy white colour.

It is not very easy to detect these practices?—No. The defect of the law is, that there is no inducement for the officer; he gets nothing for the detection; of course, he will not take the trouble of searching them out.

Mr. *Irwin.* While we are for the smallest breach of regulation liable to heavy penalties.

Do you conceive that fraud in this way is carried on to a large extent in Ireland?—No. I suppose it to be confined altogether to Dublin; it is carried on, I know, to a great extent in London, and London commands in consequence the Irish market in these articles.

What other articles are made by these persons?—They make all this kind of small bottles for perfumery, and so on. Apothecaries' mould bottles and ink-bottles, of all which there is a great variety. I calculate that considerably more than two-thirds of the perfumery bottles sold in Ireland are made in this way.

Have you any means of knowing that that practice exists very much in London?—Yes; I know that there is a large quantity of these constantly imported from London into Ireland; and I also know the fact from the general report of persons residing in London, who possess the means of information.

The little-goes exist also in Birmingham, do they not?—I have heard so, but I believe they are principally confined to London. That locality commands the whole country in this particular branch of our trade.

Are they made in a mould?—Yes. The whole operation of manufacturing a quantity is completed in a few hours. If an officer takes the trouble of making a detection, which, for the reasons already given, they can scarcely be expected to do, they have to go in search of these in out-of-the-way places, abodes of wretchedness and misery. They have a great deal of difficulty and trouble in making a detection, and also not a little personal danger. The seizures they can make are never worth more than a few shillings, and they have no other reward. I speak now of the 'little-goes' which have been detected in Dublin. Those in London must be carried on in a more extensive manner.

You say in your letter that your trade is interfered with a good deal by the manufacture of drug bottles and soda-water bottles, and other articles made in bottle-houses; how does that take place?—Previous to the duty having been imposed in this country, we made those bottles in our flint houses; we can do so still, but then we are subject to a duty of 56*s.* a cwt., whereas they can be legally made in bottle-houses, the duty in which is but 7*s.* a cwt. Of the two bottles which I now exhibit, and which are both of the same size and quality, one made in a bottle-house can be sold for 1*s.* 8*d.* per dozen, whilst the other made in a flint house cannot be sold for less than 4*s.* 6*d.* per dozen. This is in consequence of the difference of duty.

Are they of the same materials?—They are the same in fact. The one made in the flint house is manufactured from window or crown glass melted down. The other made in the bottle-house is made of the same materials as window glass. The only cause of difference of cost is the difference of duty. We used to make thousands of these. We could have kept one furnace going on these articles.

That is the result of the imposition of the duty in this country on glass, not any illicit practice?—Just so.

Do you export glass to foreign countries?—No, we do not to any extent worth mentioning. We, in fact, pay our duties wholly in specie.

Do you send much to England?—We do a good deal.

You are under some disadvantages in reference to the making of glass in England, are you not?—Yes. The principal, I may, on recollection, say the only disadvantage is the price of coal. We pay a good deal more for coal here. But with reference to our home trade, we consider that we can bring our glass fully as cheaply into our own market, if not more cheaply, than it can be imported from England, the cost of freight of goods and of travelling expenses from thence being more than our freight of coal in the course of the year.

Is there much glass imported from England into Ireland?—A great deal.

You have no means of knowing exactly how much?—No.

Has the importation very considerably increased?—Very much so. Indeed there was no importation whatever into Ireland before the imposition of the Excise law.

The drawback on the exporting it from England probably did not sufficiently repay the duty which had been originally paid?—To the best of my recollection the drawback at that time would have more than done so. I am at a loss to account for their not having tried our market, unless it be that the then flourishing state of the glass trade in Ireland shut them out. The trade has been greatly injured since then by the imposition of the Excise laws.

Have prices been very much reduced?—Yes. In consequence of the duty, very much so.

When you had no duty here, were your prices much below the English prices?—They were, as well as I can recollect, rather under the English short price of that period. By 'short price' I mean the price, deducting the duty.

Your prices have not increased in proportion to the duty you paid?—They have not.

It has been said that there was a good deal of smuggling of glass from Ireland into England before the duty?—I am aware of that having been said. The statement was made, and I doubt not believed, by some English manufacturers; but in truth nothing could have been more unfounded. Smuggling glass into England was unknown until two or three years prior to the equalization of the duties; and even then it was not a trade entered into by any manufacturer in Ireland, or any person of means, but confined to three or four very poor hawkers, whose united capital was not £5. I speak of Dublin at that period, and I have reason to know that it was not of greater extent either in Cork or Belfast.

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Are there any other kinds of glass, besides those you have shown, run by the makers without the payment of duty?—I conceive that all kinds of glass are so.

Including decanters, for instance?—Yes.

Do you find the same difference of price in decanters, and other articles of that kind?—No. They partake, to a certain extent, in the depreciation; but the great difference is in the leading articles of consumption, those which, in fact, form the bulk of our trade: if we got the price for those which we get for decanters and such articles, we would be remunerated.

It would appear that if this goes on you cannot continue to make those common articles?—The prices I have mentioned our houses to sell at are just saving prices; they would enable us to continue manufacturing, but it certainly would not be worth our while to do so unless in the expectation of the Excise being taken off. The fact is, that many houses in England (to which country, as I have already said, the depressed state of our trade equally applies) have given up business owing to its depression; and were it not for the expectation that the Excise cannot much longer continue on trades such as ours, we would be disposed to follow their example. There are great difficulties, however, in the way of relinquishing a business long established—difficult to get back capital invested in buildings—difficult to relinquish a good connexion in trade—and difficult to throw out of employment a great number of people, many of whom, from having grown old in your service, are entirely dependent upon you.

Upon the whole, what have you to suggest by way of remedy to these different matters of complaint?—The only course that I could suggest would be the abolition of the duty. I do not think that there is any other remedy.

Do not you think that it is in the power of the Excise Board, by making a sufficient effort, to stop this system of fraudulent trade by licensed glass-makers?—No, I do not think that it is. I consider the Excise system as perfect as possible, but that, whilst men are what they are, it will not be administered. Could I offer any suggestions for the greater security of the Revenue, I would be happy to do so, convinced that whatever would effect this object would be for the benefit of the trader.

Do you get all your materials in Ireland?—No, we import the whole of them from England or America.

What do you pay for coals now?—We have bought two cargoes within the last month. We paid for one cargo 13*s.* a ton, and for the other 18*s.* We had the expense of the coals from the quay. The one was larger in quality than the other, and dearer.

From what parts do they come?—From Swansea, in the Bristol Channel.

Is the price lower in Dublin than it was some years ago?—It is but a very little lower for the kind of coals we consume than it was a few years ago.

Have not the duties been taken off?—They have. However, even before the duties were taken off to the public, the glass manufacturers received a drawback of 11½*d.* per ton. In consequence of preferring to use Swansea coal, we pay something more than housekeepers in Dublin do for the common coal. We are almost the only consumers of that particular description of coal, and there not being a general market is the cause of the advanced price to us.

Is that sort of coal brought from Swansea more suitable for your house than other coal?—Yes. I have nothing further to say with reference to the oppressive consequences of the glass Excise duty on manufactures.

Is it more an oppression on the flint glass makers than on others?—The flint glass trade is the only one with which I am perfectly acquainted; but, from what general knowledge I possess of the other branches of the glass trade, I believe it to be much more oppressive on us than on the others.

There are no other kinds of glass made in Ireland?—None, with the exception of bottle glass, which is made in Dublin to a very small extent. At the period that the duty came to be imposed, (1825,) there were one bottle glass house in a very flourishing state, and four flint houses doing very extensive business in Dublin.

CHARLES MULVANY,
EDWARD S. IRWIN.

APPENDIX No. 45.

Dublin, 4th December, 1833.

Mr. *Martin Crean* called in and examined.

No. 45.
Mr. Martin Crean, Glass Manufacturer, Dublin, 4th Dec. 1833.

You are a glass manufacturer in Dublin?—I am.

Have you anything to submit to the Commissioners on the subject of the regulations for collecting the duties on glass?—What I wish to say most is the great inconvenience we suffer from certain regulations of the officers. There is one thing which we call overtakers; there is a new pot set in the furnace; the officer on duty, who has been in charge of my house, when we set a pot on Monday morning, considers it not to be an overtaker; the consequence is, that it remains in the furnace the whole week, and we cannot work it, and there is danger of its being broken in the furnace from its being empty. When a pot of metal is worked out, and we refill it again to work it the same week, if there is a new pot set in that week, the officer, putting his own construction upon the Act of Parliament, says it is not an overtakerf being a new pot. In several instances they have been broken in the furnace for want o

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being filled and worked out. When the pots are ready to open on Monday morning, the officer dips a pot before it is skimmed, thereby charging the duty on the waste that comes off. The pot must be skimmed, for a certain portion of dross and dirt collects on the top; sometimes there are fifty or sixty lbs. of metal taken off the pot, in order to bring it to a proper state for working.

Is not the duty ultimately charged by the weight?—No, if we do not produce a certain quantity it is not. There is 3*d.* a lb. charged on the contents of the pot, and we must produce, by Act of Parliament, forty per cent.; anything produced after that is charged; then the glass is charged 6*d.* a lb. in the manufactured state; if it is short of that, they charge the duty on the fluxed metal in the pot.

That proportion of forty is calculated with reference to the waste in the first instance on the gauge?—Yes; but there is no allowance for the skimming taken off the top; that, in point of fact, pays 3*d.* a lb. weight.

In ultimately settling the duty at 6*d.*, is not that waste skimmed off taken into consideration?—No; if we produce more than forty per cent. at the mouth of the lear, that is charged, but at all events the 6*d.* on the pot; until lately it was fifty per cent.; in some articles that are made we cannot produce forty per cent., making very small articles, on which there is considerable waste. There is a part of the Act which says that a new pot, when it is going into the annealing arch to be prepared for the furnace, must be gauged by the officer, and regauged by the supervisor; there is no time at which the supervisor is required to attend, and it sometimes lies two days before the supervisor comes to do that; he is not bound to come at any particular time.

Does it often happen that he occasions much delay by not coming?—That has occurred sometimes.

Has it often occurred, or only occasionally?—Only occasionally; if the supervisor is sick, for instance, or anything of that kind, or from the distance it might not be convenient to him to come. It is a great inconvenience to the manufacturer to have his furnace burning out his coals, waiting for it. There is some glass that does not require to go into the lear. We have found great inconvenience in abolishing what is called the unannealed room. There is considerable consumption of large balls for making watch-glasses, and converting to different uses of that sort; these, when put into the lear, fill up the lear so much, that the other men must stop work. There is no necessity for putting them into the lear, except to comply with the law. They do not require to be annealed; but the late law requires that they should be put in. The Act was passed, I think, in the last year. The officer off duty generally keeps the keys of the weighing room or lear; that we have found a great inconvenience in several instances. There was one time the lear took fire, and we could not get the officer or the keys; the officer on duty would not undertake to take off the lock without having the keys. The goods are all drawn down by machinery; the wheel is outside of it; that which very frequently occurs when the lear is filling thus, the machinery gets wrong, and we have to send up a person to regulate it. We have been stopped work for several hours in consequence of the machinery going wrong, and not being able to regulate it in consequence of the officer on duty not having the keys. There is a great inconvenience to the trader, I think, in the number of Acts of Parliament which have been brought into operation by the 7 and 8 Geo. IV., which I believe makes all the English Acts of Parliament applicable to Ireland. I required an Act of Parliament passed previous to the Union, and I could not get it in Dublin, so that we are quite ignorant on the subject; and the law requires some amendment, for we may offend without knowing how. There are a great many Acts of Parliament applicable to the manufacture of glass, and as we were not accustomed to duty till 1825, we were not of course acquainted with the law. There are a great many Acts of Parliament referred to, which are all by that Act made applicable to Ireland. There were four very extensive manufactories in Dublin when the duty was put on in 1825, and there is only one now at work in Dublin. The English glass comes in here in great quantities, and we certainly are not able to meet them in the market, except for such low-priced articles as will not bear the carriage. There is an inferior kind of glass called tale glass; a man who will pay three or four shillings for a dozen tumblers, pays as much duty as those that will cost a pound; there is no difference in the duty on the good or bad glass. It is very much felt, particularly on the low-priced articles which the Irish manufacturer makes, for, generally speaking, all the rich cut goods come from England. There are no drop manufactories for lustres in Ireland; all the rich cut decanters, and very heavy articles, come from England. We have to import all the raw materials from England; the only article we can import on as good terms is ashes from Quebec; they come direct here: but we have to import lead, and particularly clay, which is a very expensive article, and the carriage comes very expensive; clay for making pots. We bring it generally from Stourbridge; there is a long land carriage to Bristol or Liverpool, and the expense of bringing it over here is fifty per cent. on the price of the article. Also sand we get from Lynn generally, and from the Isle of Wight; Lynn sand is the best: and our red lead in the same manner we have to import from England.

What do you pay for coals here?—I have latterly, since the duty on coals was taken off, got them at 14*s.* a ton, by having them in early in the season. If a manufacturer does not lay in a stock early in the season, they come to double the price, and even three times.

From whence do you get them?—The coals we use we get from South Wales, from Swansea.

Is all the duty repealed?—All except 4*d.* a ton, to compensate the late master measurers.

Have you any interference now on your discharge of the cargo?—No, we can discharge it

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Mr. Martin Crean, Glass Manufacturer, Dublin, 4th Dec. 1833.

without any interference; heretofore the men came on board, and insisted on measuring or weighing the coals.

You have found a great relief from the change of the law in that respect?—Yes, a vast relief.

What difference has that made in price; what would the coals have cost you formerly?—The duty was 2*s.* 9*d.*; there was a drawback of 1*s.* 9*d.* to the manufacturer; he paid but 1*s.* a ton duty; then he had the trouble of getting the drawback, and the trouble of weighing the coals by these master measurers, and of drawing them in separate tons. I should think it made a difference of from 2*s.* 6*d.* to 3*s.* 6*d.* a ton; but, in addition to that, we had to bring the vessel up into dock, and to pay 3*d.* a ton for that; I should think that made a difference of 1*s.* 6*d.* a ton. The small unlicensed houses do the manufacturer a great injury, the private glass-houses.

What are called little-goes?—Yes, they call them "pothuns" in this country, the private glass-houses.

Are there many of them in Dublin?—Some time ago there were three, I believe; one was seized lately, as I have been told.

Do you suppose only two are left?—I should think about two. They manufacture wine glasses and dram glasses, and ink-bottles and small phials. The manufacturers agreed to come down to the price of them, to do away with them.

How is it you know so accurately that there are but two?—I know by the glass-blowers; they generally inform me how many are at work. I could not find out, of course. There is scarcely one set up but we get information, for sometimes the men have left me to go and work at these places, for they make those articles that pay the glass-blower better.

Do they carry on their business to very great extent?—I have been told by customers of mine, shopkeepers in Dublin, that they get a large quantity of goods from them.

Are the goods you have described, do you think, the greater part of them, supplied in Dublin by these little-goes?—From time to time they have been. There is an article called thumb-bottles, the common ink-bottles; I should think, until we reduced the price of these to the actual duty, we did not sell a gross in a month of them.

Have the Excise officers made considerable efforts to put these little-goes down?—I believe they have. There was one man to whom the glass manufacturers allowed so much to find them out; that man is dead, in consequence they are not now so easily discovered.

You speak of them as glass-houses, are they anything like a regularly erected glass-house?—I was never in one of them. When they are seized by the officers, they always throw them down.

Do you suppose they are furnaces and arches regularly put up?—Yes, and they import small pots from near Liverpool, where they make them for the purpose.

They could carry on the manufacture with the commonest sort of utensils, could not they, a common furnace?—Yes, they could build a furnace in a fireplace, and put one pot into it. Then they do nothing but melt down broken glass. They go round to the different shopkeepers, and give them a larger price to be allowed to pick out cullet, broken glass; they pick out the best, and we must take the refuse, and give them the full price for it.

Is that carried on to any great extent?—Latterly I should think it is, because the quality of the cullet we have been in the habit of getting in the Dublin shops is of a very bad description, which I attribute to that.

What shops are those you allude to?—The retail shops that sell delf and glass together.

Those persons must be aware that these persons come to purchase for illicit purposes?—Yes, no doubt they are; but it is an article that cannot be seized. I should know it in a moment: it is never clear, for they have not sufficient fire; it has seeds or little stars in it.

What are the articles principally made by it?—They make dram glasses, and an article in great consumption here, called dandies, half tumblers, a quarter of a pint each; and they make ink-bottles and small-sized phials, two-ounce phials.

Phials for perfumers?—Yes, and for apothecaries; we had a considerable trade in apothecaries' ware before the duty was laid on. I have heard that persons go into the hospitals; there they now get their medicine in cups. There was one person, I understand, poisoned in consequence of there being some ingredient which should have been shaken up well, and it was given to a poor person in a tea-cup; they merely spilled out a small quantity of it, and the person died. The want of phials is a great loss to the poor.

How are they deprived of them?—In consequence of the price being increased by the duty.

What is the difference in the price of phials now?—Before the duty we sold eight-ounce phials for 18*s.* a gross Irish, that was 16*s.* 4*d.* British; and now they are 33*s.* British.

Does the duty make all that difference?—Yes, it does; the manufacturer in the common way cannot reckon less than from 5½ to 7 per cent. for broken glass; previous to the alteration of the law we were charged with the broken goods in the process of manufacture, if it came through the lear; sometimes it was considerable. The glass manufacturer also labours under this disadvantage, that he must pay the duty, no matter whether he is able to sell or not. I believe the other trades in exciseable articles can bond their article—the distiller, for instance; he sells at the short price, and the customer pays the duty, and if there is a failure, he loses only the first price; whereas the glass manufacturer loses also the duty. The duty, I see by the Parliamentary Returns, has considerably decreased within the three years; in 1829 the duty paid in Ireland was £23,612 7*s.* 6*d.*; in 1830, £21,054 7*s.*; in 1831 it fell down to £15,002 5*s.* 6*d.*

To what do you attribute that diminution of duty?—The diminution of the glass-houses in consequence of the duty.

Examinations.

No. 45.
Mr. Martin Crean,
Glass Manufacturer,
Dublin, 4th Dec. 1833.

May it not have been the evasion of duty?—No, for there is only one glass-house at work in Dublin now. I was obliged to put out my fire last June for the purpose of rebuilding the furnace; and since that I have been reconsidering, and I do not think I shall commence for some time in the present state of the trade. There is only one now at work in Dublin; there were three in Ringsend, and one in Dublin.

You state that there is a great quantity of glass brought over from England?—Yes.

Do you suppose that is all duty-paid glass?—I suppose the greater part of it is, the finer articles; but there are a great many ink and perfumery bottles and other articles imported, which I am sure do not pay the duty, for they do not come out of any regular house. There were two houses in Cork, and there is only one now, and I believe the Waterford house is not at work; there were three houses in Belfast, and I believe there is only one at present. The country manufacturers generally contrive to send up glass considerably cheaper than that made in Dublin.

They are under the same difficulty as you are in getting the raw material?—They are under more difficulty.

Do you conceive there is an evasion of duty in those houses?—Yes, I cannot account for it in any other way. We certainly cannot compete with the English. The coals we get are not equal to those we see in the glass-houses in England; we have not the coals I have seen in Birmingham. The great cause of our glass not being so good as theirs is owing to the furnace not being made sufficiently hot to cause the metal to be in a perfect state. We feel very much the loss of any ostensible person in Dublin to whom we can make complaint, that we have to send to the Board; there is nobody here but the collector and supervisor. If we make a complaint to London, it is sent back to the same officers. When my work was finished and built, the supervisor said he did not consider it agreeable to the Act of Parliament. I memorialized the Board, and it was referred back to the same officer, who, for consistency sake, made a report in conformity to his opinion. The officer said it should be worked by machinery; it would be impossible to work it by machinery, for it was made for large and heavy articles of glass that should remain there for a space of time; it is called the kiln, and they could not be drawn down by machinery in the common way, consequently I have never worked that.

Did nobody inspect it but the supervisor?—No.

Do the inspectors-general never come there?—They have frequently been there.

Have they never examined that building?—I never drew their attention to it, for their visits are uncertain. The articles require to be perhaps a week in the kiln, for the purpose of being better annealed for the purpose of cutting them; that could not therefore be worked by machinery, drawing them down in ten or fourteen hours in the ordinary way.

Does the Act of Parliament require it should be worked by machinery?—I searched the Acts of Parliament which are here, and I could not find out that. The Act of 1825 is the first Act we have regarding glass in Ireland. Certainly in this country they are not able to bear the Excise duty, nor should it be the same as in England. Our glass is not at all to be compared to the English glass, notwithstanding we get the very best material, and we have the same method of making it as in England; but I attribute it to the want of proper coals. Some weeks our glass will be good, and the very next week not, owing to the coals not giving a perfect heat.

What coal do they use at Glasgow; is it the coal of that neighbourhood?—I believe it is.

Could you not get that coal as cheap as you can the Swansea coal?—We tried what is called the Troon coal, the Scotch coal, and we found it to burn away too swift. In the summer we are obliged to send vessels for Swansea coal, for they would not go there in winter; the passage is very bad. The trade has never recovered since 1831, when Lord Althorp proposed taking off the duty on glass in Ireland and in England; glass immediately fell from 25 to 30 per cent., and the trade is still in that uncertain state, that every one seems to look for the immediate repeal of the duty. I do not intend myself to recommence my concern immediately, though I have been rebuilding the house new: and there is another point; though I have not manufactured any since last June, the officers are still in charge of the glass-house. The house has been actually thrown down and rebuilt; it is not a licensed house, for I withdrew the licence the 5th of July last, to save the licence duty of twenty guineas a year. I spoke to the supervisor on the subject, and he seemed to think the officers should be kept on duty. I own I thought it was an expense the public should not be put to.

There was a point on which you expressed a wish to have the attendance of your solicitor; what was that point?—In the year 1828 there was a commission of bankruptcy issued against me; the glass-house was in full work at the time.

It was a matter between you and the Excise?—Yes. When my property was seized the collector issued his warrant, as the duty was in danger of being lost. The commission was set aside as being malicious and fraudulent, and I got a large verdict against the party who sued it out as malicious. The Crown came in, sold the stock; there were seven or eight thousand pounds worth of goods; they were sacrificed; they brought, in fact, only £506. There was a balance brought against me at the conclusion of the sale. I was called on to pass a bond; I asked for the account; the officers told me it would be furnished, and I entered into a bond that they might not sell the furniture of my house. It was only on the 20th of last month I got the account, after asking for it for five years. I sent many memorials to the Board of Excise, and did not get a single reply to one of them. I am called upon still to pay a balance. There were several goods sold by auction; for instance, two ornaments at 10*s.* 6*d.*, and they bring in only 10*s.* 6*d.* The Crown worked the glass-house; the furnace was full of metal at the time, and they worked the concern for a fortnight, and made a

Examinations.

No. 45.
Mr. Martin Crean, Glass Manufacturer, Dublin, 4th Dec. 1833.

fortnight's manufacture, and they paid the men's wages here; they say, 'men's wages £78 13*s*.' Then the Board say they advanced £65 to pay that. Now I have no remedy at all; and in several places the goods were sold considerably under the actual amount of the duty.

Were they sold by auction?—Yes. The Act of Parliament, the 7 and 8 Geo. IV., says no goods shall be sold for home consumption at less price than the amount of duties; if such price is not offered, the goods to be destroyed or sold for exportation. All I owed the Crown at the time of the seizure was £520, and there was a hundred and odd pounds incurred during the fortnight they worked the concern, which I thought I should not be charged with, as the articles were sold in many instances below the duty. I applied to Mr. Spring Rice on the subject, but he said he could not do anything without the document before him; that should have been furnished to me four years and a half ago.

When did the sale take place?—In December, 1828, and January, 1829, and I received this account only the 20th of last month.

Had you any valuation made of the goods before they were sold?—No, for it was very sudden; it was a malicious commission of bankrupt; there was no debt due at the time.

On what ground do you say that the value of the stock was so large?—It was proved in the action to set aside the commission of bankrupt, which was set aside, and damages awarded to the extent of £3,500 against the party who sued it out; but the party became a bankrupt, and I lost the money. The error in the account amounts to upwards of £100. The £65 I am charged twice; first on the gross sum of £78, and then in the shape of an advance, and both sums are deducted from the total. Unfortunately the collector does not listen to representations when they are made to him; he is a gentleman who has not the best opinion of Irish traders.

Did you get that account through the collector?—Yes. I beg to refer the Commissioners to the endorsement, from which the authenticity of my account appears. If that account had been furnished to me before the abolition of the Board in Dublin, I have no doubt I could, by attending them, have convinced them that it was incorrect; but they are too far off for me to communicate with them directly, and the same with respect to my concern. While the duties continue, we cannot try any experiments, or take any step towards improvement. Some time ago there were some lamp glasses, what we call maffs; through the carelessness of some of my men, they put them in a box outside the glass-house door, having spoiled them in the making; there they were in the way of the officer passing by; they intended to remove them before the manager came in the morning. The supervisor came and took an account of these articles, and said they were in an unentered place, and therefore I had incurred a penalty of £200; they were actually in the yard. I asked him, was not I at liberty to have glass in the yard if it had been weighed? He said 'No.' There was an information filed against me, and I paid £100 sooner than contest it.

When was that?—That was about two years ago; that was the only penalty which I have incurred. If they had been made with the intention of fraud, the duty would not have amounted to 2*s*. 6*d*.; that makes us so cautious. I would not venture to go on with any experiments in the manufacture of glass, lest I should get into some difficulty, the law on the subject being so complicated.

MARTIN CREAN,
62, Abbey-street.

APPENDIX No. 46.

No. 46.
Mr. A. Geddes, Glass Manufacturer, Glasgow, 19th May, 1835.

Glasgow, 19*th May* 1835.

GENTLEMEN,

As I understand you have not given in your Report with regard to the Excise duties on glass, I use the freedom to submit some observations for the purpose of showing the advantages which would result from their entire abolition.

There can be no doubt that a reduction of the duty, provided the reduction was considerable, would afford some relief; but, as the continuance of any part of the duty must imply a continuance of restrictions, it will be utterly impossible for the trade to make that progress which the capabilities of the country would ensure were these restrictions done away.

The only objections against a repeal of the duties which can be made by those engaged at present in the trade must arise either from the benefits which are derived from illicit practices, or a desire to keep out of the market minor capitalists. Both of these, however, are injurious to the country, as from the first there is obtained, in the shape of debentures, a considerable sum from the national resources for articles either wholly unmarketable, or comparatively so. It is a fact that vast quantities of some articles have been made which are totally unsaleable for any other purpose than that of obtaining the debenture, and thus a considerable amount of labour, material, &c., is expended at an absolute loss to the country.

The same debenture must be continued if the same duty is continued, and hence there will always exist the temptation to manufacture some articles merely with the view, by evading the duty, to obtain the debenture.

Or, in plain language, the country has bought such articles at a price which yields to the dishonest trader a handsome profit.

As regards many marketable articles, however, it is impossible for the British manufacturer, who pays his duties and submits to the restrictions which the laws impose, to meet foreign manufacturers.

For instance, wine glasses, tumblers, decanters, &c., are made in Germany at prices far below the manufacturing cost in this country; and, as a proof of this, I could name one mercantile house

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No. 46.
Mr. A. Geddes, Glass Manufacturer, Glasgow, 19th May, 1835.

in Glasgow alone, who have year after year exported ship-load after ship-load of glass from Bohemia, which they would have preferred to have taken from this country.

No doubt labour is cheaper in Bohemia, but we have in this country the necessary materials; our fuel is cheaper, our skill, capital, energy, and facilities of inland transport are greater, and therefore there must be something which the enterprise of the British manufacturer cannot overcome.

How far the Excise laws have operated injuriously I shall endeavour to show:

1. The capital which is advanced in duties, before they can be drawn back on exportation, increases the cost.

2. Considering the loss by breakage which occurs with plain glass in warehousing, packing, &c., and the loss of weight when glass is cut, the present debenture, although 1*d.* per pound more than the duty, is not an adequate compensation.

3. But by far the greatest injury arises from the restrictions, which, though numerous and severe, appear to be inadequate to protect the duty.

The restrictions,

1. Prevent, in a great measure, experiments for improving the quality, or cheapening the cost of production.

2. By requiring a certain produce from a given quantity of fluid glass, it must be made of a sufficient specific gravity; whereas the German glass, to which I have referred, being made out of cheaper materials, and of a less specific gravity, is made at considerably less expense.

3. By requiring previous notice, the operations of the manufactory are frequently altogether suspended; and this, too, notwithstanding all the care and foresight of the manufacturer. But, exclusive of these occasional interruptions, it is impossible to produce the same quantity from a work under the Excise that could be produced from a work not under it.

With an experience of 20 years, I am enabled to say that the manufacturing establishments which are now in existence would, were they freed from the Excise, produce one-third more glass than they can do at present.

This increased production would most materially diminish the cost, for it is well known that in all manufacturing establishments there must always be a very heavy permanent expenditure, which would not be increased one single farthing by such extra production.

While almost all the other manufactures of the country have advanced, and are advancing, how comes it that glass forms an exception?

The materials from which glass is made being abundant in the country, the skill, energy, and capital of the glass manufacturers being not inferior to any other class, it is right to impute to the operation of the Excise laws the want of success in this, which might have been otherwise an important feature in the commerce of the country.

And when we look to the impetus which has been given to the calico-printing trade since it was unshackled, we may prognosticate the same favourable result to the glass trade, were it also in a state of freedom.

It should be kept in mind, that while the repeal of the window duties, and other duties, which is urged upon Government, may be desirable, yet, looking broadly to the effects upon the national prosperity, it is obvious that their repeal would not have the same beneficial tendency as a repeal of the duties on glass.

The repeal of the window duties would, for instance, relieve the payers, and, perhaps, increase the home demand for window glass.

But a repeal of the duties on the article itself would not only have the effect of increasing home consumption, but also of increasing the demand from abroad, which, without such repeal, cannot be improved.

Besides, an increase of the glass trade would, by causing an increased production of coal, clay, lead, sand, &c. &c., render available to the country metals and minerals, which, while they remain in the bowels of the earth, are of no advantage.

It would be impossible to estimate the extent of labour and capital which would thus be employed, first, in raising the required materials; and, secondly, in manufacturing the article of glass itself; and it is doubtful whether, considering the increased consumption which would thus be occasioned of articles subject to the duties of Excise and Customs, there would, by a repeal of the duties on glass, be any very considerable decrease in the Revenue; at all events there would, as regards the national resources, be a very great and immediate improvement.

My observations have been directed to flint glass, to which alone I am enabled to speak.

I am not at present a manufacturer either of that or any other description of glass, having abandoned it some months ago. The immediate cause certainly was a combination among my workmen; but feeling sorely the vexatious restrictions under which the trade laboured, and the peril to which I was exposed, inasmuch as any of my workmen, from design or carelessness, might have subjected me to heavy Excise penalties, I no longer hesitated, but carried the intention which I had long meditated of abandoning the trade into effect. I may add that I was never taken to court but once, when, after much expense and trouble, I succeeded in proving declared malice on the part of an officer of the Excise, who had, by intimacy with my workmen, and scenes of outrageous intemperance, frequently during the night, when I was absent from the manufactory, done me serious injury.

I have the honour to be, Gentlemen,

Your obedient humble servant,

A. Geddes.

To the Honourable the Commissioners of Excise Inquiry, London.

Appendix No. 47.

No. 47.
Memorial of Messrs. Isaac Cookson, and others, May 30, 1835.

London, 93, Upper Thames-street, May 30th, 1835.

Sir,

Enclosed we beg to send you a copy of the Memorial we have sent to the Honourable the Commissioners of Excise, which we stated we had the intention of doing when we had the honour of seeing you on Thursday, and which we hope will meet with your approval.

We remain, Sir,

Your obedient servants,

Isaac Cookson and Co.

To the Honourable the Commissioners of Excise.

The Memorial of *Isaac Cookson and Co.*, of Newcastle-upon-Tyne, Glass Manufacturers, Showeth,

That your memorialists are desirous of submitting to your Honourable Board a statement of some of the restrictions under which glass manufacturers at present labour, and also of changes required in the existing laws, (in order to protect the fair trader and to guard the interests of the Revenue,) in the hope that your Honourable Board will approve of the proposed changes, and that a clause will be introduced into the first Glass Act to that effect.

That by 9 Geo. IV. c. 48, s. 7, plate glass, broad glass, or crown glass, brought from Ireland into Great Britain, must be accompanied by certificate of payment of duty.

That, as it is seven years since the duty was assimilated in both countries, the glass in hand at that time in Ireland has long since been sold, but that the requirement of a certificate of payment of duty causes great practical inconvenience in the case of looking-glasses sent into England to be repaired.

That by 59 Geo. III. c. 115, s. 1, the duty on plate glass is £3 per cwt., the thickness not being less than 1-8th of an inch, nor more than 5-8ths of an inch.

That, at the time this Act was passed, these restrictions as to thickness may have been necessary, in order to prevent plate glass, at a duty of 60*s.* per cwt., being used instead of flint glass, which then paid a duty of 98*s.* per cwt. But as by 6 Geo. IV., c. 117, the duty on flint glass was reduced to 56*s.* per cwt., such restrictions are no longer nccessary.

That the duty paid on crown glass is 73*s.* 6*d.* per cwt., and the drawback allowed on exportation (when cut into squares) is 98*s.* per cwt.

That this additional allowance is necessary from the loss arising from cutting up the circular tables of glass into squares six inches long by four inches wide, (and into larger sizes,) and also to compensate for the weight of the bullions, which cannot be exported on drawback.

That German sheet glass pays the same rate of duty as crown glass, and that the same rate of drawback is allowed on exportation, though there are no bullions in German sheet glass, and though the loss arising from trimming the edges of the rectangular plates, into which it s manufactured, is not more than $7\frac{1}{2}$ per cent.

That your memorialists therefore submit that the rate of duty on German sheet glass should be 90*s.* per cwt., and the drawback the same as crown, 98*s.* per cwt.

That by this change the officers would have no difficulty to encounter when glass was exported; the manufacturer of German sheet glass would have no undue advantage over the manufacturer of crown glass; and the Revenue would be protected from continued losses, such as shown in returns presented to the House of Commons last year; by which it appears that in the year ending 5th January, 1834, the sum of £1,267 2*s.* 8*d.* had been paid, as drawback on German sheet glass, *more* than had been received as duty on *German sheet glass and shade glass combined*, (without taking into account that the quantity sold in Great Britain and Ireland for home consumption was free from duty,) as the drawback on the portion exported was more than the amount received by the Revenue as duty.

That the present drawback on rough plate glass is excessive; the allowance for waste on cast plate glass when in the pot is one half the gross gauge. In breaking down faulty plates, 10 per cent. is added to the gross weight of the glass, for waste in the process of casting, and this is deducted from the gross gauge; but in exporting the glass in a *rough* state no additional waste, except that of squaring, has taken place (probably to the extent of 10 per cent.), and the drawback is given on the gross weight, thus allowing an excess of drawback of about 66 per cent.

That your memorialists, therefore, respectfully solicit the attention of your Honourable Board to the matters which they have now submitted, and your memorialists will ever pray.

Isaac Cookson and Co.

May 30th, 1835.

London: Printed by W. Clowes and Sons, Duke-street, Lambeth.

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FOURTEENTH REPORT

OF THE

COMMISSIONERS OF INQUIRY

INTO THE

EXCISE ESTABLISHMENT,

AND INTO THE

MANAGEMENT AND COLLECTION

OF THE

EXCISE REVENUE

THROUGHOUT THE

UNITED KINGDOM.

PAPER.

Presented by His Majesty's Command.

LONDON:
PRINTED BY WILLIAM CLOWES AND SONS, STAMFORD STREET,
FOR HIS MAJESTY'S STATIONERY OFFICE.

1835.

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TO THE RIGHT HONOURABLE THE LORDS COMMISSIONERS OF HIS MAJESTY'S TREASURY.

The Fourteenth Report of the Commissioners appointed by His Majesty to inquire into the Establishment of the Department of Excise, and into the Management and Collection of the Excise Revenue in all its branches, throughout the United Kingdom.

PAPER.

My Lords,

The Excise duty on paper was first imposed, together with that on soap, and several other articles, in 1711, by the statute of 10th Anne, c. 19, which recites, as a reason for the grant, the necessity of raising large "supplies of money to carry on the present war, until your Majesty shall be enabled to establish a good and lasting peace." The duties were thereby directed to be levied upon "all paper, of what kind soever, and upon all paste-boards, mill-boards, and scale-boards, which shall at any time or times within or during the term of thirty-two years, to be reckoned from the 24th day of June, 1712, be made in Great Britain." These duties were charged on the ream of paper, at rates varying according to the kind of paper, which for this purpose was divided into numerous denominations or classes. By the statute of the 3d Geo. 1, c. 7, the duties on paper, together with other duties which had been granted for limited periods, were made perpetual. By the Act of the 27th Geo. 3, c. 13, the existing duties on paper were repealed, and new ones, in lieu thereof, granted according to a schedule annexed to the Act. This arrangement of the duties continued until the Act of the 43d Geo. 3, c. 69, which repealed them, and in lieu thereof granted new ones, according to the following extract from the schedule to the Act:—

10th Anne, c. 19.

3d Geo. 1, c. 7.

27th Geo. 3, c. 13.

43d Geo. 3, c. 69.

	£.	s.	d.
For every pound weight, avoirdupois, of paper made in Great Britain, of the first class or denomination, that is to say, all paper, other than brown paper, made of old ropes or cordage only, without separating or extracting the pitch or tar, or any part therefrom, and without any mixture of other materials therewith, and not being glazed papers for clothiers and hot-pressers, or sheathing-paper, or button-paper, or button-board	0	0	3
For every pound weight, avoirdupois, of paper made in Great Britain, of the second class or denomination, that is to say, all brown paper, made of old ropes or cordage only, as aforesaid	0	0	1½

The professed object of the last-mentioned Act being a simplification of the mode of charging the duties, the numerous distinct classes into which paper had been divided for the purposes of charging the duty were reduced to two, which still exist.

Paste-board and mill-boards are charged with duty by the hundred-weight, as follows:—

		Per Cwt.
56th Geo. 3, c. 103.	All paste-board made from paper other than paper of the second class .	£1 8 0
56th Geo. 3, c. 103.	All paste-board made from paper wholly of the second class . . .	0 14 0
47th Geo. 3, c. 30. 43d Geo. 3, c. 69.	All mill-board, sheathing-paper, glazed-paper for clothiers and hot-pressers, button-paper, and button-board	1 1 0

38th Geo. 3, c. 5. The duties on paper were first levied in Ireland by the 38th Geo. 3, c. 5.; and were charged by a rate on the machinery employed in the manufacture. They 5th Geo. 4, c. 55. were assimilated in every respect to the duties in Great Britain, by the 5th Geo. 4, c. 55.

Appendix No. 16. The rates, and also the amounts which the duties of paper have yielded in each year since 1770, are stated in a return which is annexed in the Appendix. In the year ended 5th January, 1835, the gross and net receipts were as follow:—Gross Receipt . . £833,822. 12*s.* 4*d.*; Net Receipt . . £771,162. 13*s.*; but from this latter sum the charges of collection are to be deducted.

43d Geo. 3, c. 69. A drawback of the whole duty is allowed on all paper made in the United Kingdom, on exportation.

43d Geo. 3, c. 69. By the 43d Geo. 3, the following allowances of duty were granted, viz.—

For all such glazed, or other press papers, made in Great Britain, for clothiers and hot-pressers, as shall actually and *bona fide* be used, employed, and consumed, in the pressing woollen cloths and stuffs in Great Britain . . . . . The whole duty.

For all paper made in Great Britain, of the first class or denomination, which shall be used in the printing of any books in the Latin, Greek, oriental, or northern languages; or in the printing of Bibles, Testaments, Psalm-books, Books of Common Prayer, and Confession of Faith, and the larger and shorter Catechisms, or any of them, within the Universities of Oxford and Cambridge, or either of them, by permission of the Vice-Chancellors of the same respectively; or which shall be used in the printing of books in the Latin, Greek, oriental, or northern languages, within the Universities of Scotland, or any of them, by permission of the Principals of the same respectively; or which shall be used by the King's printers in England and Scotland respectively, in the printing of Bibles, Testaments, Psalm-books, Books of Common Prayer of the Church of England, the book commonly called or known in Scotland by the name of the Confession of Faith, or the larger or shorter Catechism of the Church of Scotland . . . . . The whole duty.

5th Geo. 4, c. 55. By the 5th Geo. 4, c. 55, the allowances of a similar description which had been made in Ireland to the King's printer and to Trinity College were placed on the same footing as those of Great Britain.

Appendix No. 24. These allowances and drawback amounted in the year ended 5th January, 1835, to £62,659. 19*s.* 4*d.*

A licence duty of £4 is charged on all manufacturers of paper.

A very insignificant duty which was imposed on scale-board made from the shaving or cutting of wood, and which gave rise to much inconvenience, was 4th & 5th Wm. 4, c. 77. repealed last year by the 4th and 5th Wm. 4, c. 77.

We have examined the following witnesses in the course of our inquiries on this subject:—

List of Witnesses examined.

England.

Sir Francis H. Doyle. . .	Chairman of the Board of Excise.
W. K. Dehany, Esq. . . .	Solicitor of Excise.
Mr. W. Hetherington . .	Surveying-General-Examiner.
Mr. Sayell	Retired Officer of Excise.

Mr. John Dickinson . .	Deputation of Paper Makers	London.
Mr. John Phipps. . .		
Mr. Wm. Magnay . .		
Mr. J. W. Parker . . .	Publisher	Strand.
Mr. Charles Knight . . .	ditto	Ludgate Street.
Mr. W. Gaussen . . .	Proprietor of Paper-mills near Maidstone	Temple.
Mr. John Gater	Paper Manufacturer	South Stoneham, near Southampton.
Mr. Henry Fisher . . .	Publisher	Newgate Street.
Mr. Smith	Paper Manufacturer	Morton Mills, Bingley, Yorksh.

Scotland.

James Cornwall, Esq. . .	Collector of Excise	Edinburgh.
A. Morton Carr, Esq. . .	Solicitor of Excise	ditto.
Mr. James Watson . . .	Collector of Excise	Haddington.
Mr. John Clark	Acting Collector of Excise	Elgin.
Mr. Thomas Dumbreck . .	Collector of Excise	Perth.
Mr. James M'Laren . . .	ditto	Aberdeen.
Mr. Richard Jenner . . .	ditto	Glasgow.
Mr. Chas. Cowan . .	Deputation of Paper Makers	Edinburgh.
Mr. Jas. Brown . . .		
Mr. Geo. Laing . . .		
Mr. Jas. Craig . . .		
Mr. John Milne . . .		
Mr. W. Tullis and Mr. W. Tullis, jun.	Paper Makers	ditto.
Mr. A. Irvine and Mr. A. Pirie, jun.	Paper Manufacturers	Aberdeen.
Mr. Jas. Lumsden and others	Deputation of Paper Makers and Stationers	Glasgow.

Ireland.

G. Pape, Esq.	Collector of Excise	Dublin.
M. A. Saurin, Esq. . . .	Solicitor of Excise for Ireland.	
Robert Plunkett, Esq. . .	Inspector of Revenue Police, Ireland.	
John Ryan, Esq.	Collector of Excise	Londonderry.
Mr. Francis Amey . . .	ditto	Belfast.
Mr. Thomas Gill . . .	ditto	Drogheda.
Mr. Norman Ashe . . .	ditto	Galway.
Mr. Samuel Crowther . .	ditto	Londonderry.
Mr. Samuel Morewood . .	ditto	Naas.
Mr. John M'Donnell . .	Paper Manufacturer	Saggard.
Mr. J. M'Donnell and Mr. E. M Donnell, of the firm of M'Donnell and Sons.	Paper Makers	Dublin.
Mr. Bartholomew Sullivan .	Paper Manufacturer	Golden Bridge Mills, County Dublin.

Extract from the printed Regulations of the Excise.

Materials of which paper is made.

'The several sorts of paper are usually made of rags, ropes, cables, &c.: writing 'and printing paper, of the finer rags; brown from cable, rope, and the like kind 'of materials; and whited brown paper, &c. of the coarse rags, ropes, &c.

Manner of preparing them.

'The rags, being sorted and washed, are put into the mill or engine with a quan- 'tity of water. The engine is a cylinder with numerous narrow plates of iron, 'secured lengthways upon the outside, with their edges sloping, and so fixed as 'to work against similar plates fastened on the bottom of the vessel in which it is 'placed horizontally. It is turned from the outside by a water-wheel; and the 'rags, from the motion of the cylinder and the current occasioned thereby, are 'repeatedly drawn between the iron plates or bars of the engine, and are by that 'means ground or beaten to a pulp. This pulp is afterwards put into a large vessel 'called a vat, with a sufficient quantity of water, and kept in a lukewarm state.

Forming the sheets of paper.

'Moulds of the size of the paper intended to be made, with bottoms of brass-wire, 'something like a sieve, are dipped into the vat, and the water and pulp taken up 'are gently shaken by the workman, so as to leave the pulp when the water is 'drained off, equally spread over the surface of the wire. This is gently turned off, 'and laid on a woollen cloth called a felt, and appears thereon as a perfect sheet of 'paper. On this sheet another felt is laid, and another sheet upon that, and so on 'alternately till a heap is raised called a "post." The whole is then put into a press 'and pressed together until the water is squeezed out; after which it is immediately 'taken out again, and the sheets being separated from the felts, are laid one upon 'the other until the next day, and then hung in parcels, of three, four, five sheets,

Drying and

'or more, in each parcel, upon lines (usually called "trebles") in the drying-house. 'The time required for drying is uncertain. Where a stove is used the paper is 'soon dry; but where there is no stove the drying depends upon the state of the 'weather. When the sheets are dry they are taken down, flatted, and laid in piles. 'Such paper as is intended for writing or printing is then wetted in size and again 'pressed, and hung up to dry, in parcels of three or four sheets, and when dry are 'again taken down from the lines. The broken and damaged sheets are then

making up into reams.

'separated from the good, and after being counted separately into quires, are pressed 'two or three times until made smooth, and then tied into reams.

'Brown, whited brown, and other coarse papers, are sooner finished, as they are 'not sized, and therefore but once hung up to dry before pressed and made into 'reams.

Manner of making mill-board, &c.

'Mill-board, button-board, button-paper, glazed-paper, and sheathing-paper, are 'made after the same manner, differing however in the sheets being made thicker, 'either by repeated dips in the vats, or by laying two or more sheets one upon the 'other on their being turned out of the mould, and pressing them together whilst 'in a wet state; and in putting up, the sheets are not folded, but spread, and seve- 'rally tied up in parcels of even dozens.

Classes and denominations.

'Paper is distinguished by first and second class; mill-board, button-board, 'button-paper, glazed-paper, sheathing-paper, and paste-board, by their several 'denominations. Brown paper made from old ropes or cordage only, without 'separating or extracting the pitch or tar therefrom, and without any mixture of 'other materials therewith, is deemed paper of the second class; and all other 'paper (glazed-paper for clothiers and hot-pressers excepted) is deemed paper of 'the first. All paper made by couching or pressing together, without the use of 'paste, any paper of the first class, or the materials thereof, with any sheet of 'paper of the same, or of any other class, is liable to the duties payable in respect 'of paper of the first class.

Entry of places and utensils.

'Every maker of paper, mill-board, button-board, button-paper, glazed-paper, 'sheathing-paper, or paste-board, before he begins to work is required to make 'entry in writing of his name and place of abode, and of every mill, warehouse, 'and other place intended to be made use of for making, drying, or keeping paper, '&c., or materials for making paper, &c., and of all vats, presses, and other 'utensils intended to be used for making paper, &c., and in such entry to distinguish 'and describe every such mill, place, and utensil, (10 Anne, c. 19, s. 43, 44, 45;

licence.

'34 Geo. 3, c. 20, s. 5,) and is required to annually take out a licence, the duty on 'which is £4, (6 Geo. 4, c. 81, s. 4.)

Labels.

'Every maker is required by law to paste a label upon each ream of paper and 'parcel of boards. He is to be supplied with a sufficient number of such labels by 'the officer on his request in writing, on the back of which he is afterwards to

'acknowledge the receipt of the labels. (42 Geo. 3, c. 94, s. 15, 16; 34 Geo. 3, 'c. 20, s. 7; 1 Geo. 4, c. 58, s. 5, 6, 7.)

Departure-stamp.

'He is to be supplied also by the officer with a departure-stamp, containing the 'number of the mill, and moveable figures to denote the day, month, and year when 'any paper, &c. was sent away from the mill, for which stamp a similar request and 'acknowledgement are requisite. (1 Geo. 4, c. 58, s. 7.)

Daily account of paper made.

'Every maker of paper, &c. is required from day to day to enter, or cause to be 'entered, in a book or paper delivered to him by the officer for that purpose, and 'which is to be kept by such maker in some public or open part of his entered 'premises, the number of reams and quires of paper, and the number of dozens of 'sheets of mill-board, &c. respectively, distinguishing the class and the denomination, 'with the respective estimated weight of each, reckoning twenty-six sheets of paper 'for a quire; and thirteen sheets for a dozen of mill-board, &c. which entry is to 'be verified by the signature of such maker, or his chief workman, and delivered to 'the officer every six weeks. (1 Geo. 4, c. 58, s. 14.)

Paper removed from one mill to another to be finished.

'Paper may be sent from the mill where made to any other mill to be sized and 'finished, provided forty-eight hours' notice in writing be given to the proper officer, 'and it be removed with a certificate from such officer expressing the class and 'quantity thereof; and such paper is subject to the like regulations at the mill to 'which removed as if it had been sized and finished at the mill where made. '(34 Geo. 3, c. 20, s. 16.)

Paper maker may make paste-board at his mill.

'Every maker of paper, &c. is at liberty to use at his entered paper-mill in the 'manufacture of paste-board, subject to the duties according to the denomination 'thereof, any paper, mill-board, &c., made by him at such mill before the same has 'been charged with duty. (56 Geo. 3, c. 103, s. 13.)

Paper, &c. to be made up as soon as finished,

'All paper, &c., as soon as finished, is required to be made up into quires, each 'quire to consist of twenty-four sheets; and such quires are to be forthwith made 'up into reams, each ream to consist of twenty quires. And all paste-board, &c., 'as soon as made, is required to be made up into parcels, each containing dozens of 'sheets (or boards), not more than six nor less than three of the same denomination, 'and of equal dimensions. (42 Geo. 3, c. 94, s. 15.)

and put into wrappers labelled,

'Every maker of paper, &c. is required to cause all paper, &c. so made up to be 'immediately enclosed in covers or wrappers, upon one of which one of the labels 'before mentioned shall have been fixed previously and permanently, and in such 'a manner as that part of it may appear at the top of the ream, and the end may 'reach to the side thereof, in order to receive the impression of the departure-stamp 'which is to be applied there. (42 Geo. 3, c. 94, s. 15.)

and tied up,

'And all such reams and parcels must be tied up with strong thread or string, and the different parts of the thread or string must cross each other at the middle of the ream or parcel respectively; and from such crossing the same is to be 'passed over and across the ends and sides of each ream or parcel respectively. '(56 Geo. 3, c. 103, s. 4.) After the reams or parcels have been so tied up, the 'maker is required to write or print on such label the class of all paper, and the 'number of dozens of sheets or boards, and the denomination of all mill-board, &c., 'and the weight of each ream or parcel, under a penalty, which is not incurred if 'the variation between the marked and true weight do not exceed 10 per cent. in 'reams or parcels of less than twenty pounds weight, and 5 per cent. in such as 'are of that or greater weight. The letters "lbs." or the word "pounds" must be 'placed immediately after the weight, which is to be put on in words at length, '(1 Geo. 4, c. 58, s. 5.)

and to mark the class and weight thereon.

May make into quires without folding.

'Every maker of paper is at liberty to make his sheets of paper into quires 'without folding the same, such quires, when made up into reams, being separated 'by a slip of coloured paper placed between each, and visible on the outside of the 'ream; and the outside quires of each ream of paper may consist of twenty sheets 'or upwards, but must not exceed twenty-four. (42 Geo. 3, c. 94, s. 15.)

May divide paper before it is tied up,

'It is lawful for a maker of paper to divide paper made by him before it is tied 'up in reams, provided that the quantity upon which the duty may be chargeable 'be not lessened thereby, and that the paper so divided be distinguished by the 'words "cut paper," being written or printed in large legible characters on the 'outside of the wrapper. Each piece into which paper is so divided is deemed a 'sheet of the ream into which it is tied up. (42 Geo. 3, c. 94, s. 15.)

and cut the edges.

'It is also lawful for any maker to cut the edges of paper, mill-board, &c. before 'the same is tied up in reams or parcels. (56 Geo. 3, c. 103, s. 3.)

Maker to give notice for weighing.

'Every such maker whose mill is situate in any city or market-town, (and in

'practice in the residence of any officer), is required to give to the officer twenty-'four hours' notice in writing, and every other maker to give forty-eight hours' like 'notice of the time when he intends to weigh paper, &c. for charge of duty. '(34 Geo. 3, c. 20, s. 7; 42 Geo. 3, c. 94, s. 15.)

Must produce the paper to the officer.

'As soon as the officer attends in consequence of such notice, the maker is 'required to produce to him all the paper, &c. intended to be charged, properly 'tied up and marked, and, as soon as it shall have been weighed, to write upon the 'label the progressive number of each ream or parcel respectively, and the quarter 'and year in which so weighed, such progressive number, commencing with 'number one at the beginning of each quarter. (34 Geo. 3, c. 20, s. 15, 20.)

Must keep paper 24 hours after weighed by the officer.

'Makers of paper, &c. must not remove paper, &c. from the place where the 'same have been weighed by the officer, before the expiration of twenty-four hours 'after weighing, and must keep all such paper, &c. separate from all other paper, '&c. during the said time, unless sooner re-weighed by the supervisor; and if upon 're-weighing any such paper, &c. any additional weight be found, the charge 'attaches accordingly. (34 Geo. 3, c. 20, s. 15.)

Paste-board may be made at a distance from a paper-mill.

'Paste-board, not made at a paper-mill, must be made from paper which has 'been charged with the full duties, and which has not been written or printed on, 'or used for any other purpose whatever. (42 Geo. 3, c. 94, s. 11.) Such paper, '&c. must, twenty-four hours after notice shall have been given to the officer, be 'produced to him in the original wrappers in which it was charged, (42 Geo. 3, 'c. 94, s. 12.) The officer is then to take an account of the paper and destroy the 'wrappers.

Such paste-board makers allowed in their charge the duty on the paper used.

'An allowance by law is made to such maker of paste-board of so much of the 'duties charged upon him as is equal to the duty on the paper used, upon oath 'being made by such maker, or his principal workman, to be administered by the 'collector or supervisor, that such paste-board has been wholly made from duty-'paid paper. When such maker is desirous that the account should be balanced 'and the amount of duty for the excess, if any, be ascertained, the officer is 'required to make out a certificate shewing the state of the account, which is to be 'afterwards examined by the supervisor. (56 Geo. 3, c. 103, s. 15.)

'Such maker of paste-board is neither to carry on the business of a maker of 'paper, nor to carry on the business of making paste-board, within a quarter of a 'mile of any mill or manufactory for making paper. Nor any person whatever 'to carry on or be concerned in the trade or business of a retail stationer, or dealer 'in paper, &c., at any paste-board mill. (56 Geo. 3, c. 103, s. 11.)

Regulations as to makers of cards, bottle-stands, tea-trays, &c.

'Every maker as aforesaid, manufacturing paste-board from paper of the first 'class and denomination only, for being cut into and sold by such maker as cards 'not exceeding the size of sixty-four square inches, or playing cards; and every 'maker of bottle-stands, spectacle-cases, tea-trays, or any other wares made with 'paper pasted or united together, and moulded into such articles, is deemed a 'paste-board maker, and is subject and liable to take out and pay for a licence, and 'to make entry of his premises as such, and from time to time to give notice of 'opening any ream of paper for the purposes aforesaid; and at the end of every 'quarter of a year, to make and render to the proper officer an entry in writing, 'signed by such maker, or his foreman, with his christian and surname, of the 'whole weight of the paper, distinguishing the class or denomination thereof, used 'by him, and that he has not used, as aforesaid, any other than such paper as was 'opened in the presence of the proper officer; but no such maker is subject or liable 'to any other regulations relative to makers of paste-board. (1 Geo. 4, c. 58, s. 18.)

Regulations respecting paper, &c. received from another mill or returned.

'Every maker of paper, &c. receiving into his possession, any paper, mill-board, '&c. which has been made or charged with duty at any other mill or manufactory, 'or which has been sent out by him, and returned by any customer, is required to 'distinguish every such ream or parcel with the number or letter by which the mill 'or manufactory is distinguished at which the same was made, or with the word '"returned," respectively, as the case may be, and to keep all such paper, &c. 'separate and apart from each other, and from all other paper, &c.; and on the 'next succeeding survey by the officer, to give such officer notice in writing thereof, 'specifying in such notice the progressive number and weight of each such ream or 'parcel, the number of the mill or manufactory where made, the date of charge, the 'date of the departure-stamp, and the person from whom, and, the place from 'whence, and day when received by such maker; and, at the same time, to produce 'to such officer all such paper, &c. and assist him in taking an account thereof. '(34 Geo. 3, c. 20, s. 16; 56 Geo. 3, c. 103, s. 7; 1 Geo. 4, c. 58, s. 9.)

'Every maker of paper, &c. is required to keep the paper, &c. which has not been taken account of by the officer separate from that which has, for forty-eight hours after making, unless sooner taken account of, and to keep such part of his stock of paper, &c. as has been charged separate from that which has not, and also the several classes and denominations distinct; and the charged stock so placed that any officer may distinguish on the side of each ream and parcel the end of the label, and take a true account of each class of paper, &c. whether charged or uncharged. (34 Geo. 3, c. 20, s. 15, 17; 10 Anne, c. 19, s. 52.)

Paper not taken account of to be kept separate from that which has.

'Every such maker is required, before he removes from his mill any paper, &c., to put an impression, with printers' ink, of the departure-stamp on the label, and on each side of every wrapper on which such label is fixed near to the duty-charge stamp; and every such maker is required, before he removes from his mill any paper, &c. returned from any customer, or charged with duty at any other mill, to mark on the label of the wrapper thereof the distinguishing number of his own mill or manufactory, and to put such impression of the departure-stamp as is directed in respect of paper made at such mill; and all paper so marked as aforesaid must be sent out of such trader's stock within twenty-four hours after the date of such impression, Sundays excepted. (1 Geo. 4, c. 58, s. 7.)

Impression of the departure-stamp to be put on paper, &c. before sent out.

'Every maker of paper, &c. is required daily to enter in a book, to be provided by such maker, an account of the quantity and weight of each class of paper, and of each denomination of mill-board, &c., and of the progressive number of every ream and parcel which is sent out from his mill or manufactory, and of the date of the impression of the departure-stamp thereon, and of the place to which and conveyance by which the same shall be sent; and to keep such book on his entered premises open to the inspection of any officer of Excise of superior rank to a supervisor, and to any supervisor or other officer of equal rank with a supervisor, when required by any written order of a collector, or other officer of Excise of superior rank to a supervisor, who shall visit or survey the same. (1 Geo. 4, c. 58, s. 14.)

Maker to keep an account of paper, &c. sent out.

'And every such maker is required, on each successive survey by any officer of Excise of the entered mill or premises of such maker, to deliver to such officer an account in writing, signed by himself or his foreman, containing the progressive number of all the reams of paper, &c. sent out from such mill since the last survey of an officer. (1 Geo. 4, c. 58, s. 14.)

To deliver the officer an account of the numbers.

'Every maker of paper, &c. is required once in every six weeks to make at the next office of Excise, and verify by declaration, a true entry in writing of all paper, &c. charged on him, distinguished by the different classes and denominations, and the weight of each day's charge respectively. (56 Geo. 3, c. 103, s. 8.)

To make entry on oath of the quantity charged.

'Every maker of paper, &c., on the 5th of July in each year, or on leaving off business, or transferring it to another person, not being a partner with him, is required, on notice for that purpose given by the officer to such maker seven days before, to lay and place the whole of his uncharged stock and loose paper, reduced, into reams and odd quires, and mill-boards, &c. in dozens and odd sheets, in such order that the same may be conveniently numbered, weighed, or otherwise taken account of by the officer; and every maker is further required to give all needful assistance in taking account thereof, and to deliver, on the officer's request, a true account, signed by him or his foreman, of the whole of his uncharged stock of paper, &c. (56 Geo. 3, c. 103, s. 19; 1 Geo. 4, c. 58, s. 19.)

To assist the officer in balancing the stock.

'If the quantities of paper, &c. contained in the periodical entries of charged paper as aforesaid, added to the uncharged stock of the maker, is more than 10 per cent. below the account entered and kept of the paper, &c. made by such maker, the officer is authorized and required to charge such maker with the duties on such deficiency, according to the average weight of the paper, &c. so missing or uncharged. (56 Geo. 3, c. 103, s. 9.)

Excess may be charged.

'No maker of paper, &c. to remove any paper, &c. from the mill where made, until the officer has taken an account of and charged the duty thereon, nor in any less quantity than a ream, or parcel, except such as is to be finished at another mill. (34 Geo. 3, c. 20, s. 14; 42 Geo. 3, c. 94, s. 15.)

No paper, &c. to be removed before charged.

'It is the duty of officers to compare the rooms and places entered with the description thereof in the entry; and to see that the traders are duly licensed, and in every other respect comply with the law.

Duty of officers.

'They are required to survey every maker of paper, &c. in and near their residence once a day (Sundays excepted); those in an out-walk to a division, or out of the residence of a one-day ride, four times a week; and such as are situate

Specimen.

'in the out-business of a two-day ride, at least five times a fortnight, and so that 'they be never above three days between their visits.

Must go through the rooms,

'To keep a specimen-paper in the finishing room of every maker of paper, &c. '(authorized by Act 59 Geo. 3, c. 90), and to enter their surveys thereon before 'leaving the premises.

and show the condition thereof in the survey-book.

'They are required on every survey to go through all the rooms and places 'entered for making, drying, or keeping of paper, &c., and carefully to compare the 'sizes of the piles of loose paper with what they were on the last preceding survey, 'taking into consideration the quantity tied up in the interim; observing also what 'particular class or denomination of paper, &c. is in operation; and to add up and 'transfer to their survey-books the quantities of paper, &c. made since the last visit, 'as shewn in the entry-paper, which they are to sign with their initials, inserting 'also the date and minute when the survey was made.

Survey.

'On each survey, to enter the condition of the mill, whether at work or silent; 'the class and denomination of paper, &c. on which each respective vat, machine, or 'table is at work; the condition of the dry presses, viz., the total number of reams 'of paper therein collectively; the words "loose paper," or "nil," as the case may 'require; and also an exact account of all the depending stock that is finished, both 'charged and uncharged.

Weighing.

'In weighing paper, mill-board, &c., the weights are made to preponderate; and 'an allowance is made to the trader of two pounds upon every one hundred pounds 'on making up the charges at the end of the round, as a compensation—if no 'weight less than a pound has been used in the weighing.

Stamping.

'The officers are enjoined to stamp every ream and parcel weighed and entered 'in manner aforesaid, so as to leave a fair impression of the stamp, denoting the 'charge of duty on the top of every such ream or parcel, part of such stamp being 'on the label, and part thereof on the wrapper, and also on each side thereof across 'the upper and lower wrappers where they join or overlap, and across every other 'such fold or juncture, if any, in any such wrapper.'

It appears from the above statement that the Excise regulations on this head of duty, though necessarily vexatious to the trader, by making every part of his manufactory subject to the constant visits of the officers of Excise, and by preventing him from disposing of his goods at the most convenient times, are distinguished from the regulations on the other "growing duty trades," by the important advantage of having the process of manufacture exempt from interference. We are disposed to attribute to this exemption the very great progress which has been made in the application of various improvements to this manufacture, especially those arising from the extensive introduction of machinery, which have enabled the manufacturers, by combining the two processes of making and drying the paper through the operation of large cylinders heated by steam, to complete, in a few minutes, a quantity of paper which formerly occupied a period of as many weeks.

But although the manufacture of paper is less injuriously affected by the Excise laws than other manufactures, it is, according to the statements of the witnesses whom we have examined, materially checked in its progress by some enactments which have been pointed out to us, the mischievous effects of which are admitted by the officers of Excise.

The most injurious of these enactments is that which provides for the separation of paper into two classes, with two rates of duty; this separation is effected by the

43 Geo. 3, c. 69.

Act already referred to, 43 Geo. 3, c. 69, which provides 'that the first class 'paper shall consist of all paper, other than brown paper made of old ropes or 'cordage only, without separating or extracting the pitch or tar, or any part thereof, 'and without any mixture of other materials therewith;' and the second-class 'of 'all paper thus excepted.'

It must be observed that at the time when the above division was established, the materials used in the manufacture were comparatively few, and it

was supposed that the cheapest article which could be used in the preparation of paper was old hempen cordage. The manufacture was accordingly for some years after the passing of the Act conducted agreeably to the definition thereby established, the materials of the second-class paper being confined to old ropes from which the tar had not been extracted; and under these circumstances the officers of Excise had no difficulty in deciding, from the appearance and texture of the paper, as well as from its smell, to which of the two classes it ought to belong. Of late years, however, great alteration has taken place with respect to the materials from which the various kinds of paper are prepared; the application of chemistry has enabled the manufacturer to extend considerably the list of those materials which was originally in great measure confined to white linen rags. Amongst the numerous substitutes for such rags which can be employed in the preparation of paper coming under the first class, it has been found that there are many articles which can be obtained at one-third of the price which is now paid for old ropes; the latter now costing £11, and some of the former not more than £3. 10*s.* per ton. Under these circumstances, the intentions of the Legislature, which may be presumed to have been that the lowest scale of duty should attach to the paper made from the lowest-priced materials, has obviously been frustrated, and at the same time the temptation to evade the law by using materials different from those which are prescribed in the definition has become too strong to be resisted, more especially when the means of detection have also become comparatively few. The improvements in the machinery and processes employed in the preparation of all kinds of paper, and especially the improved maceration of the pulp in the vats or engines, renders it extremely difficult to distinguish the nature of the original materials; and, at the same time, the means of identifying the second-class paper by the smell of tar remaining in the old ropes has been entirely defeated, through the application of a process by which, though the letter of the law is adhered to, in not extracting the substance of the tar, the intention is defeated, by the smell being completely neutralized; and the manufacturer is thus enabled to prepare from the materials prescribed for the second-class paper an article in all respects equal to many of the kinds of paper belonging to the first class. The consequence is, that the person who manufactures paper of this description, under the name of second-class, is enabled to take a double advantage of honest manufacturers of first-class paper, first, by using materials of a much cheaper description than those prescribed by law, and secondly, by paying half the duty he ought to pay.

The above explanation as to the present state of the law, and as to its obviously injurious operation upon the interests as well of the fair manufacturer as of the revenue, will be found to be in all respects confirmed by the following extracts from the memorial of the London deputation; a deputation composed of the most eminent and extensive manufacturers in the kingdom. Mr. Dickinson, their chairman, is the inventor of several improvements in the machinery of the the paper-mill, which have proved of the most important benefit to the general interests of the trade, and is well known, in other respects, as a most skilful mechanician.

Appendix No. 41.

In early stages of the tax on paper it was endeavoured to render the duty, in some degree, proportionate to the value of the article, and many distinctions were drawn between different qualities and sizes of paper; but these were found to lead to frequent disputes with the Excise, and such great inequality in the charge on the manufactured article at different mills, that alterations were gradually made, till at length it was enacted, (43 Geo. 3, c. 69,) that all paper and paste-board should be considered first-class, and subject to 3*d.* per pound duty, unless made *wholly* out of old tarred rope and cordage, *without extracting therefrom the pitch or tar or any part thereof;* and the Act further says, "*and without any mixture of other materials therewith.*"

At the time the law was so settled, the second-class materials above-mentioned were more abundant than at present, and fully as cheap as any first-class materials, so that the line of demarcation between first and second-class papers was a good practical distinction; but the case is now materially changed. Old tarred rope has so much increased in price, and some sorts of first-class materials have so much declined, that there is great temptation to use first-class materials in second-class paper, some of the latter being worth only £3. 10*s.* to £4 per ton, while old tarred ropes and cordage range from £10 to £11; hence a very extensive evasion of the law by the use of first-class materials in second-class paper.

Another mode of evading the law is by a partial purification of the tarred rope, selecting also that which is most whitened by use and exposure, and then charging the paper so made, (which is found to be nearly equal to first-class in marketable value,) with the second-class duty.

Both of these plans are extensively practised by a large class of manufacturers, while, on the other hand, another class feel, beside the moral objection to it, a certain conviction that in their case it would be attended with seizure, forfeiture, and all the other penal consequences attaching to the infraction of the law.

Appendix No. 41. We beg to refer your Lordships to the examinations of this deputation in the Appendix, for further details and explanations of the practical inconvenience and injury which they have sustained from the present system; more especially with respect to the difficulties under which the Excise officers labour, in attempting to distinguish between the two classes.

The evidence given by Mr. Gater, a considerable manufacturer near Southampton, is particularly valuable, as it gives a full account of the manner in which the duty is evaded, without the possibility of prevention:—

Ib. No. 45. *Mr. Gater.*—The Commissioners understand you have some complaint to make of the distinction of duty between the two classes?—Yes.

Have the goodness to state what those inconveniences are?—We complain that of late those whited-brown papers, which had always paid the first-class duty, now only pay the second, and it is evaded by saying that they do not extract the pitch or tar.

At present the second-class ought to be made from old ropes from which the tar has not been extracted?—Yes.

There being a difference in the duty of 1½*d.* per lb. between the two?—Yes.

You say the duty is evaded by the manufacturer upon the second class; do they use other materials than they are by law allowed?—They say that they do not extract the pitch or tar, which I contend in effect they do. Now to show how it is done I have made inquiry, and I think I have traced it; and here is a sheet of our own make, merely as a specimen to show you. We don't wish to do these things; but to shew you that our trade will be annihilated unless these things are put a stop to.

You find it has a very injurious effect upon your trade?—Yes: we have lost our connexion entirely in Southampton and the Isle of Wight, and it is not from price, but quality, upon that which we pay 3*d.* per lb. duty.

By whom is this brown article principally used?—By grocers.

What remedy do you suggest for this evil of which you complain?—There are one or two.

What are they?—The repeal of the duty, or to make them all of one class.

Mr. William Gaussen, one of our most considerable manufacturers of paper, states the injustice of the present distinction in the following terms:—

Ib. No. 44. The Commissioners have had complaints of the inconvenience and injustice arising from the division of paper under two heads of duty; are you of opinion it is attended with great injustice?—There is no doubt of that.

In what respect?—The great difficulty is in the use of the materials for the second-class paper. The manufacturers of paper paying the second-class duty should use nothing but tarred rope—that is what the Act of Parliament expresses—but they do use other materials; there can be no question of it: and such paper, when brought to the scale, ought to pay the first-class duty, instead of which, it is made to pay the second-class duty; it is so much the case, that respectable makers dare not expose themselves to the risk of making the second-class paper from the materials the second-class manufacturers do use very frequently.

In further illustration of the injury to which the manufacturer may be liable from the present laws, we beg to refer to the statement of Mr. Phipps, one of the deputation, who had contracted to supply the Navy Board with sheathing-paper, used for covering roofs in the dock yards. This statement is contained in the memorial of the deputation to the Treasury, printed in the Appendix, as well as in the evidence taken before ourselves, and is as follows:—

Ib. No. 41. *Mr. Phipps.* I beg to state one particular case which has occurred: I contracted with the Navy Board for paper which was used for covering roofs over the slips, sheds, &c., in his Ma-

jesty's dock-yards; we paid Excise duty for this, as sheathing-paper, 21*s.* per cwt. At the expiration of our contract, another house offered at 2*s.* per cwt. less than our tender, and obtained the contract. I found that the Excise charged the paper they supplied, at 14*s.* per cwt. duty: the consequence was, that though the Navy Board paid 2*s.* per cwt. less than my tender, the country lost on the balance of the account 5*s.* per cwt. I felt that this was unjust to me, and a loss to the country. I memorialized the Board of Excise upon the subject;—I beg to put in the correspondence which took place in consequence.

The Commissioners will see that I have obtained no redress; I am still obliged to pay 21*s.* per cwt. duty. Not having succeeded with the Excise, I applied to the Navy Board representing the facts; but the answer I received was, that they paid less for the paper than I offered to supply it at, and that they had nothing to do with the Excise duty—that they could not enter into it. I believe the paper paying a duty of only 14*s.* per cwt., continues to be supplied just as it was before my representation, to the loss of the country as well as my individual loss.

The following extract from the evidence of the deputation of paper makers and stationers at Glasgow shows the present state of the manufacture in that city :— Appendix No. 60

Mr. Collins. Mill-boards and brown paper should be put all on one; that would save a great deal of trouble.

Would it not tend to the employment of other materials in the article?—*Mr. Lumsden.* That is completely evaded now; there is no manufacturing from ropes alone now.

In fact, the law is evaded?—Yes, completely.

Mr. Collins. I have sent some sheets to the Excise Board, stating that they were not, in my opinion, made of ropes; but they took no notice of it. It is a difficult thing to discover it. Second-class paper should taste and smell of tar.

Mr. Lumsden. If they have not the rope they go to the clay-hole, and put in a substance to give it colour.

Mr. Collins. And some pitch-water to give it a tarry smell.

Would it not be useful to the manufacturer to relieve him from the restriction?—Yes: but there are other materials used now.

Mr. Lumsden. I should think there are not 25 per cent. of ropes now used in the second-class paper, though the law says it should be all rope; that of itself would be a very material point—it would secure to the public a much better article if there were no difference of class.

We have found in our examinations of the solicitor and the surveying-general-examiner of Excise upon the subject, that they were fully aware of the inconvenience arising from the present state of the duty, and that they agreed that the only remedy short of a total repeal would be found in a consolidation of the classes into one.

Mr. Dehany, the solicitor of Excise, says, that 'there is often a difficulty in 'making the right distinction;' and adds, that 'a consolidation of the duty would 'save trouble and questions arising upon it; that the complaint, that one man was 'paying first-class duty, and another second-class, would cease.' Ib. No. 37.

He also admits, that 'other materials than those allowed by law are used in 'second-class paper, and that an officer not well versed in the manufacture may 'make a mistake.'

Mr. Hetherington, surveying-general-examiner of the Excise, who is thoroughly acquainted with the practical operations of the duties, says, 'that a consolidation 'would save much dispute; that there are complaints as to the inequality of 'charge; and that it is difficult to distinguish between the two; that, in short, he 'has no doubt that one rate of duty would be infinitely preferable to two.' Ib. No. 39.

Sir Francis Doyle, on the other hand, while he allows the injurious consequences to the fair trader, arising from these infractions of the law, has proposed to remedy the inconvenience by admitting into second-class all papers made of materials inferior in value to old ropes. We cannot, however, concur in the expediency of such an alteration, which, as it appears to us, so far from doing away with the inconvenience which is at present felt, would, by adding to the difficulty of distinguishing between the two classes, materially increase it. This is the opinion of the whole trade. Mr. Gaussen in particular has expressed it in such strong terms that we do not consider it necessary to offer any observations beyond his evidence. Ib. No. 36.

Appendix No. 44.

It has been suggested, that the duty on paper of the second-class might be amended by enlarging its present definition, and by allowing second-class paper to be made, not only from old cordage, from which tar has not been discharged, but also from any other materials of inferior value. Are you of opinion that this alteration will tend to diminish the present complaints which exist, as to the difficulty of distinguishing the two classes, or do you conceive that it will increase that difficulty; and state, generally, your opinion on this suggestion?—The difficulty of deciding what paper should pay the first or the second class of duty induced the Legislature to express, that the use 'of tarred rope with the tar not discharged,' should form the criterion; it was considered that the touch, the smell, and the sight would at once detect what paper should pay the second class of duty. This test, supported by the assertion of many manufacturers, and by the people they employ, and by the exposure to ruin from being once discovered to defraud, has been found entirely ineffectual; even the officers of Excise hardly appear to have observed the words of the statute. Making these observations with the utmost respect, I am bound to urge, that no test to discriminate the classes of paper duties is likely to be long observed by any person whatever. Secondly, the test proposed for paper to pay the second class of duty is the use of 'materials of inferior value to tarred rope.' During the war, and before chain cables were used, tarred rope was worth £4 to £5 per ton, or less: it is now worth £11 to £12 per ton. The use of chain cables may cause the price to advance enormously, and the manufacture of paper paying the second class of duty is so small, and the supply of rope is so limited, that it would be easy for one manufacturer with a little money to double the value in the market; many manufacturers could also join to raise the price of cordage, and having supplied themselves with any materials they chose, could command a second class of duty upon all the papers they made; the test is fallacious also, because no one could express the materials of which paper had been made, nor the varying value of the materials. First class printing paper may be made from tarred rope, and the paper on which the journals of the House of Commons are printed is frequently made of old bags, from the most dirty cotton refuse, from coloured rags, and other materials, all of which cost much less than tarred rope. The tar and pitch left in the paper alone can enable any person to discriminate what paper should pay the second class of duty; much of the first-class paper of inferior quality is entirely unbleached, and is made of materials costing less than tarred rope; and the suggestion, instead of securing the high rate of duty, would instantly afford the reduction of duty considered in former questions; no saving clauses regarding the process could render the suggestion at all prudent, for no Excise officer could watch the manufacture day and night, or detect fraud if he did. I am of opinion that the above suggestion would prove ruinous to the honest manufacturer, and secure absolutely nothing to his Majesty's revenue.

From what has been stated, we are of opinion, that it will sufficiently appear that the division of paper into two classes, for the purpose of charging the duty, was effected under circumstances which are not applicable to the present state of the manufacture; and that whilst the intention of the Legislature, that the lowest rate of duty should attach to paper, composed of the lowest priced materials, is altogether defeated, the temptation to make second-class paper of other materials than those prescribed by law is irresistible.

We have reason to believe that this evasion of the law is generally prevalent, and we think there can be no doubt that it will be progressive while the present system continues. The great difference in the rates of duty in the two classes, and the facility in escaping detection in consequence of the difficulty, we may say the impossibility, of distinguishing after the paper is made, whether its composition belongs to the first or second class, operate in two ways against the strict collection of the duty; since, while the temptation to fraud by the maker is increased by the difference of duty, the power of discovery by the officer is materially diminished by the difficulty of distinguishing the materials. Several specimens of the ordinary brown paper were produced to us, with respect to which experienced officers of Excise, and even manufacturers, were unable to decide to which class they should belong; under these circumstances, it seems clear that the continuance of the present classification will be productive of consequences highly injurious both to the manufacturer and to the revenue.

We proceed to state the results of the evidence which we have received of the injurious effects produced by the high rate of duty on first-class paper.

On this head it will be seen, that the duty at its present rate is much higher in

proportion to the price of the article than when it was imposed, and, consequently, affords an increased temptation to the smuggler. The deputation of English manufacturers already referred to state as follows :—

Since the last regulation of the rate of Excise duty on paper the price of paper has very much declined, so that virtually the tax is much more severe; and on the paper for printing and wrapping, taking it *ad valorem* on the first cost, it now amounts to double what it was, and forms a great check on the consumption of paper; and this, combined with the competition of makers who avoid paying the duty, renders the rate of profit in the manufacture so extremely low, that a very large proportion of the capital vested in mills and machinery affords no return. Appendix No. 41.

The deputation further say, that the rate of duty on first-class paper amounts, on the inferior descriptions of wrapping paper, to not less than 200 per cent., and it is on this paper that the great evasion of duty takes place; but even on the finer sorts, such as printing paper, the duty amounts to 50 per cent.

With respect to the evasion of duty, more especially in Ireland, the evidence which we have received tends very much to confirm the opinion of the deputation.

Mr. Saurin, the solicitor of Excise for Ireland, states that the frauds on paper exist to an enormous amount. Ib. No. 62

Mr. Plunkett, the inspector of revenue police in Ireland, and Mr. Ryan, the collector of Excise for Londonderry, give the following evidence, which is confirmed by almost all the collectors of Excise in Ireland :—

How do you find the paper duties collected?—*Mr. Ryan.* There is a great deal of smuggling in the paper trade. In the Derry collection there are but three small mills, and they make only the inferior kinds of paper in them, or what is called the whitish brown or brown; the whitish brown is such as the grocers use for wrapping paper. I think that on the whitish brown paper and on the inferior kind of the first class there is a great deal of evasion of duty. Ib. No. 63.

In what way does that evasion take place?—I think they work at night in the mills, and, as the officers do not remain all the night in them, then when the workmen have once manufactured the paper, and got it on the lines to dry, it is matter of difficulty for the officer to keep an efficient check upon the quantity.

Have any efforts been made to prevent the evasion of the paper duty?—As far as the system of survey or check, that is, putting extra officers over the paper-mills; recourse has been had to that system.

Has that had the effect?—It has to a certain extent, but I am afraid there is still a great deal of smuggling, as the temptation is very great, owing to the rate of duty. A ream of whitish brown paper will weigh from twelve to fourteen pounds, the duty upon that is 3*d.* a pound; I have heard of instances where it has been sold for 4*d.* a pound, leaving only 1*d.* a pound to the manufacturer, which would by no means remunerate him if he paid the duty. I beg leave also to observe that there is the same rate of Excise duty chargeable on imperial drawing-paper as on the inferior kinds I have mentioned; and the profit on the one would be perhaps a pound to the paper-maker, and on the other, instead of having any profit, he could not pay the duty and expense of manufacture, from the price it is usually sold at.

We beg to refer your Lordships to the evidence of these gentlemen, contained in the Appendix, for their account of the circumstances under which an Excise officer, engaged in the survey of a paper mill, in the county of Londonderry, is supposed to have been made away with.

It appears however that in consequence of the exertions of the Board of Excise, the quantity of paper brought to charge in Ireland has of late been somewhat increased.

Besides the evils which arise from the evasion of duty, in consequence of the high rate, we have also received strong testimony of its injurious effects in checking the consumption of the manufacture. This effect is peculiarly felt with respect to paper used for printing; the demand for books is extremely uncertain, and it is next to impossible in most cases to estimate, *à priori*, the chance of a successful sale of a work. A publisher may suppose, from the best information he can obtain, that he will be able to sell 1,000 copies of a work, and he conse-

quently prints that number; but it frequently happens that he is disappointed, and that, instead of selling 1,000 copies, he does not sell more than 500, or even so many as 250 copies. The duty, however, has been paid on the whole 1,000 copies, and therefore adds materially to the loss resulting from the speculation. This subject has been forcibly animadverted on by Mr. M'Culloch in his Commercial Dictionary; an extract from which we beg to submit to your Lordships:—

Mr. M'Culloch's Commercial Dictionary, p. 877, 878.

> It is not possible to lay a duty on the paper intended to be used in printing without committing injustice. No one can foretell with anything approaching to certainty whether a new book, or even a new edition of an old book, will sell, and the fact is, that one-third of the books and nineteen-twentieths of the pamphlets published do not pay their expenses. Now, we ask whether, under such circumstances, anything can be more obviously unjust, more utterly subversive of every fair principle, than the imposition of the same heavy taxes upon *all* publications, upon those that do not sell as well as upon those that do? Upon a successful work the duty may only be a reasonable deduction from the profits of the author and publisher; but when (as in the case with one out of three books, and nineteen out of twenty pamphlets) the work does not sell, there are no profits from which to defray the duty, which has of course to be paid entirely out of the capital of the author or publisher. * * * * All other business meets with very different treatment. Dealers in gin or brandy, for example, may lodge their goods in bonded warehouses, and are not obliged to pay any duty upon them until they are sold for home consumption; but such privilege is denied to the bookseller, though the article in which he deals be a thousand times more capricious. He must pay the duty on the whole impression of every book before bringing a single copy of it to market, so that he not unfrequently pays duty upon 1,000 volumes, though unable to sell above 150 or 200, except as waste paper.

The diminution of such a grievance as this would be one of the most beneficial consequences of a large reduction of the duty.

The general increase of education has so enlarged the demand for books, that a class of publishers has arisen, who, by publishing at a low rate for the poorer classes, have increased their sales to an extent so unprecedented, that a much smaller amount of profit on each copy than was formerly deemed necessary has been found amply sufficient to repay the expenses of publication, and to leave a a profit on the speculation. The profit upon each copy of the Penny or Saturday Magazine is so small, that until the sale reaches 20,000 or 30,000 no advantage arises to the publisher; but the number of readers is so large that the publishers can safely rely upon such a consumption as will enable them to carry on the work successfully. It can scarcely now be disputed that the circulation of useful works, like the two just mentioned, is worthy of every fair encouragement, and we have great pleasure in stating that Messrs. Knight and Parker, the publishers of these works, feel confident, from past experience, that a moral and useful publication of this description will always find among the lower classes many more purchasers than a mischievous and criminal one; so that the publishers of the latter description are quite incapable of sustaining the competition on equal terms. Mr. Fisher, who is a publisher of cheap literary works in numbers, as well as of many cheap ornamental works, confirms this statement.

Appendix Nos. 42, 43.

No. 49.

No. 43.

We beg to refer to the examination of Mr. Knight on the effect of a reduction in the price of paper in cheapening works that are published on this large scale, as putting the question in a clear practical light.

By that gentleman's calculation, it appears that in a volume, such as one of the Penny Cyclopædia, the duty on the paper employed, together with various incidental charges arising from the duty, amounts to one-fifth of the whole price. It further appears, that a speculation which now pays at 50,000 copies would, if the duty were reduced one-half, pay at 40,000 copies, and would, if it were entirely repealed, pay at 30,000. Mr. Knight says—

> There are works that will be called for by the people that might sell to the extent of 20,000 or 30,000, and I have no doubt that a considerable reduction of the paper duty would call such works into existence: for instance, in a projected work of my own, which I think

would be a great public benefit, a saving of £700 or £800 upon the outlay would make all the difference as to engaging in the speculation or not. It is quite evident that the duty presses very heavily upon cheap books: my professional brethren in general do not feel quite in the same manner as to the reduction of the duty, because it is of much less importance in expensive books. But in *all* cases a repeal, or large reduction of duty, would reduce the risk of all literary speculations, because now a considerable sum is spent in preparing an article, which if it should prove unsuccessful, may be ultimately wasted. I call a book wasted when it is sent to the cheesemongers as waste paper: there is no relief in such cases, for the tax is advanced before publication. Upon the moral question, I have no hesitation in saying that any thing that would carry books into the market cheaper would be a great public benefit, because I have reason to know, from pretty accurate evidence, that the sale of good cheap publications far outweighs those of an immoral tendency; and, in fact, the existence of the good ones has, to a great extent, checked and destroyed the sales of the injurious ones. A curious fact came to my knowledge last week, that the sale of unstamped newspapers is very inconsiderable indeed; and what is more curious is, that those which agitate political questions most violently sell the least; and those which confine themselves to police reports, and such things, have the best sale.

With a view of ascertaining the amount of relief which a large reduction of duty would afford to the publishers and consumers of books, we have endeavoured to learn the proportion of paper employed for printing, compared with that used for stationery.

Mr. Parker, Mr. Knight, Mr. Dickinson, Mr. Phipps, Mr. Magnay, and Mr. Gaussen, are of opinion that it exceeds two-thirds of the whole, hence it is evident that a large reduction of duty will be materially felt precisely in that branch of the manufacture to which it is desirable that relief should be afforded. Appendix Nos. 41, 42, 43, 44.

We have adverted to the evidence of the publishers of cheap publications on a large scale, as forming a new and most important class, with reference to the public benefit; but although we consider that the advantage which they will derive from a reduction of duty is more worthy of consideration than that which will result to the ordinary publisher, yet the effect which will be produced on the latter is by no means to be lost sight of.

The operation of the duty on the ordinary volume will be found detailed in the statement presented to us by the London deputation; and it ranges from 1*s.* to 2*s.* 8*d.* per volume, according to the sale. Ib. No. 41.

From what has been already stated, it must be evident that a duty which bears so high a proportion to the price of the manufacture must tend materially to check consumption in all its branches. The opinion of the trade on this point will sufficiently appear from their anxiety to procure a repeal of the duty altogether, and if that should be impossible, to effect at least a large reduction in its amount, from which they anticipate the most important effects in promoting consumption, as will be seen by the following extracts :—

Mr. Dickinson and others, Deputation of Paper Makers.

The more we discuss the subject, the more convinced we feel, that although the increase of consumption would fall short of what might be expected if the duty were totally abolished, yet it would be very great of what is now first-class paper, not only of that used for printing, but also in writing paper, the paper for paper hangings, and the different sorts of whited-brown papers, cartridges, coloured, and other wrapping papers, which, together with the realizing a much greater proportion of the duty by reason of the probable decrease of smuggling, would, in the course of two or three years, make up any deficiency of Excise revenue arising in the first instance from the consolidation of the first and second class. Ibid.

Mr. William Gaussen.

I am sure that a reduction of duty causes a great increase of consumption, and am of opinion that the revenue could not suffer a reduction of more than £150,000 in the first year, and every year afterwards that sum would become less. It is not possible to adduce any fact to prove, by anticipation, the great encouragement that would be given to print more, from a reduction of duty; but I am convinced of it, and that the reduction in price would exceed the Appendix No. 44.

deduction for duty. Removing the discouragement of duties, I think the manufacture may be doubled in a very few years, as the demand for cheap publications is enormous, and as yet utterly unsatisfied and indeed neglected.

Appendix Nos. 42, & 43.

Messrs. Parker and Knight have no doubt that in a few years the duty, if considerably reduced, would yield as much as it now does; and they confirm their opinions by reference to the result which has arisen from the repeal of the duty on almanacs, which is so remarkable that we cannot refrain from submitting it to your Lordships.

'The duty on almanacs, lately repealed, furnishes a striking instance of the injurious 'effects of excessive taxation, in crippling the public demand, and in preventing the employ- 'ment of traders, manufacturers, artisans, and artists. The duty of 1*s.* 3*d.* upon each 'almanac tended to confine the publication of them to a small number, while the sale of 'each, with the exception of Moore's, and of late years the British, was but moderate. No 'sooner was the duty taken off than upwards of 200 new ones started, in and around London 'alone, to say nothing of the local almanacs published in vast numbers in almost every 'principal town in the kingdom.

'The demand for many of these new almanacs has been immense; of some of them it is 'understood that upwards of 250,000 copies were sold by the middle of December, and yet 'the old ones not only maintain their ground, but Moore's Almanac is said this year to have 'actually doubled its former sales.

'The public have probably this year expended more money in the purchase of almanacs 'than when each copy paid a tax of 1*s.* 3*d.*, and, to say nothing of the vastly increased 'consumption of paper and the beneficial addition to trade thereby produced, much skill and 'ingenuity has been brought out, to the great advantage of a necessitous class of persons 'upon whom the tax upon almanacs had, as far as it went, virtually operated as a prohibition 'to the exercise of their talents and industry.'

We are disposed to attach particular importance to the evidence of the manufacturers regarding the reduction of the duty, because we have found them remarkably impartial in their opinions, and because their anxiety to obtain the total repeal of the duty is a circumstance which would prevent them from exaggerating the beneficial results of reduction when compared with repeal. We have great pleasure in observing, that the gentlemen engaged in this manufacture appear to be entirely free from those apprehensions that we have so frequently met with in many of the other persons under Excise survey, namely, that the withdrawal of Excise duties and survey must tend to injure the trade from which they are withdrawn, by removing the monopoly which is virtually produced by their existence.

It is obvious that the increase of consumption which the witnesses so confidently anticipate must depend upon the amount of duty taken off; and on this point we have to remark, that we have found that they generally considered that the reduction of one half of the duty on first-class paper, or, in other words, the lowering the duty on the first class to the rate of the second, would produce the good effects to which they look forward. We are on the whole disposed to adopt this opinion, because we consider that a less reduction would be extremely objectionable, inasmuch as it would necessitate the increase of the present rate of duty on second-class paper, in order to effect the general consolidation of duty at one rate, which we look upon as absolutely necessary.

The large proportion which the duty of 1½*d.* per lb. on the second class even now bears to the cost of the article, would alone make us extremely cautious in recommending any increase in that class, and a reference to the evidence of all the witnesses best acquainted with the trade will shew that any such increase would give rise to immediate evasion of duty. But even if this objection to a reduction of less than one half of the duty on first-class paper did not exist, we should nevertheless be disposed to agree with the deputation and with the trade, because we are of opinion that no reduction short of one half would give full operation to the increased consumption which we should otherwise anticipate.

From the statements and observations above made, which will be found to be confirmed by the evidence which we have received in the several parts of the United Kingdom, we can have no doubt that it will appear that the duties at their present rate and mode of charge have a most injurious tendency, both in creating temptations to evade the law, and also in checking the consumption of an article which would otherwise be in demand for all classes of the people. As a remedy for these evils we would propose, in the first place, an alteration in the law which establishes the mode of charge; and secondly, a reduction in the rate of duty. The alteration which we recommend in the mode of charge is, that the present division of paper into two classes should cease, and that so long as that manufacture should continue subject to an Excise duty, such duty should be levied at an uniform rate. With respect to the amount of this rate, we have already shewn that no reduction short of one half of the present rate on first-class paper will give full effect to the consolidation of the two classes, and we accordingly recommend that $1\frac{1}{2}d.$ per lb. should be fixed as the whole amount to be levied on paper of all descriptions.

We are further of opinion that the duties on paste-board made from first and second-class paper, which are now the same as on the respective classes, should be in like manner consolidated and reduced, and that mill-boards, glazed paper for clothiers and hot-pressers, sheathing-paper, button-paper, and button-board, now paying a duty of £1. 1*s.* per cwt., should be placed on the same footing as paste-board, and be subject to a like duty of 14*s.* per cwt.

In submitting these recommendations, we have not been inattentive to the probable consequences which may result to the public revenue from this apparent diminution of the present rates.

The net produce of the duty on first and second class papers, in the year ended 5th January, 1835, was £718,043, from which, if we deduct about one-seventh, namely £101,023, being the duty paid on second-class paper, there will remain £617,020, the revenue arising from paper of the first class. The utmost possible loss to the revenue, if the duty on first class were reduced by one half, would therefore be £309,000; but we are confident, from all the evidence which we have received, that there is no ground for the apprehension of a loss at all approaching to this amount. It will be seen that even under the present heavy duty, the revenue derived from paper has been increasing, and when we refer to the result which has invariably followed every large reduction of duty, either in Customs or Excise, we believe that we may safely anticipate that in two or three years the loss will be scarcely perceivable. Mr. Gaussen states, in a preceding extract, that owing to the increased quantity of paper brought to charge, if the duty were reduced, the revenue would suffer a very little loss, even in the first year, and that the manufacture would be doubled in a few years. The deputation which was examined by us, had an audience subsequently of the late Chancellor of the Exchequer, and they laid before him an estimate of the probable loss which the revenue would sustain in the first year, to which we beg to refer, and from which it appears that they fix the amount, which would be received by the Excise after the consolidation of the duties on first and second-class paper, at £680,000. We are of opinion, that if the present duty on stained paper, to which we shall presently advert, should be repealed, the increase of consumption, which is calculated upon by the deputation will be fully borne out by the result; and we think that the large reduction of duty which we recommend will probably reduce smuggling to a greater amount than that contemplated in the estimate.

Appendix No. 44.

Ib. No. 41.

We proceed to call your Lordships' attention to some suggestions on the part of the trade, which are not very numerous, nor so important as those which we have just discussed.

Several of the manufacturers in Scotland represented to us during our stay there, that they sustained considerable inconvenience from being compelled to retain their paper on the premises for twenty-four hours after the departure of the officer who had weighed it and charged it with duty.

Appendix Nos. 57, 60. The loss to which they are subject from this regulation is detailed at length in the evidence of the deputation examined in Edinburgh—in Mr. Pirie's letter presented by this deputation—in the evidence of the deputation examined at Glasgow—and in Mr. Brown's evidence. It appears from the statement of these gentlemen, that in consequence of this regulation the manufacturer in the remoter districts, where the opportunities of conveyance are not frequent, may be put to great inconvenience by being obliged to delay sending off his goods for twenty-four hours after they are charged. Mr. Irvine states the following case:—

Ib. No. 59. We were in the same situation about a month ago. We are situated a little farther from the port than Mr. Pirie. We send our carts away every morning at seven o'clock to town, very frequently for shipping; hence, if we charge at eight o'clock of the previous morning, and send off at seven of the succeeding morning, our paper has been only twenty-three hours in the mill. On the occasion alluded to, the supervisor came and complained that our paper was removed too soon: I told him we could not help it; that we regularly sent our cart off at seven o'clock, giving our notice to charge for six o'clock: he said he would seize it, and re-weigh—he did so. There were both classes in the lots—the first class was three pounds below the officer's charge, and the second-class three pounds above: he charged us with the three pounds of second-class paper, but allowed no deduction for the three pounds of first class; neither did he represent it to the Board. The supervisor reported the case to the Board, and the reply was that they would not prosecute us. The mode of conveyance renders a delay of twenty-four hours a serious inconvenience. We lately kept some paper for the supervisor to re-weigh, and lost a vessel; we had no opportunity to ship it until eight days afterwards.

We have inquired fully into this question, and we find that the English manufacturers are, on the whole, opposed to the alteration of this regulation on the same grounds as those stated by the officers of Excise, namely, that a shortening of the period would open a door to evasion of duty; the period of twenty-four hours having been fixed, in order to give time in the remoter districts for the supervisor to check the charge made by the officer.

It occurred to us that the inconvenience complained of might be remedied by allowing the twenty-four hours to date from the time specified in the notice to charge given by the manufacturer to the officer, instead of, as at present, from the departure of the officer after charging; and we find in Mr. Cowan's evidence, that this used to be the practice till within three or four years back, and was, as he thinks, the intention of the law. We examined Mr. Dehany and Mr. Hetherington on this subject, and subjoin their opinions:—

W. K. Dehany, Esq., Solicitor of Excise.

Ib. No. 37. The Commissioners have received complaints of the law which compels paper, when charged, to remain twenty-four hours on the premises after the departure of the surveying officer, in order to give time for the supervisor?—It is a regulation which, for the security of the revenue, should most decidedly not be departed from.

The objection made was that, supposing the supervisor did not arrive till nearly the end of the twenty-four hours, it compelled a manufacturer to lose the opportunity of sending his goods away by the waggon, which went perhaps but once or twice a week? The circumstance of a waggon or vessel going once or twice a week should obviate that complaint in itself, because the party must know when it is to go, and ought to prepare himself for it; an order being given suddenly in a large way is rather, I apprehend, the exception in trade than the general rule.

Might you not take twenty-four hours from the date of the notice instead of the visit of the officer. If you attend the charge at six o'clock in the morning, supposing the man did not come till twelve, might not the twenty-four hours run from six instead of twelve?—That is a

question which requires some consideration to answer it; because the trader fraudulently disposed, I think, might not bring to charge his paper very often, and then bring it in so large a quantity that he would occupy the officer's time almost until the expiration of twenty-four hours, and so completely get rid of the check.

The trade suggested an objection, that, with the collusion of the officer, he might postpone his charging visit?—That is another objection which I was about to add, and the regulation is intended as much as a check in the officer as the trader. I do not think the body of the trade object to that regulation, because it is a very valuable check against collusion.

Mr. Hetherington, Surveying-General Examiner.

The Commissioners have received complaints in Scotland of the law which compels the manufacturer to retain his paper twenty-four hours after the departure of the surveying officer, in order to give the supervisor an opportunity of re-weighing it; it has been stated, that in consequence, where there is only a weekly conveyance, they frequently lose the means of conveying their paper?—That may apply to particular cases; but the complaints have been very few in comparison to the number of mills. Appendix No. 38

Do you see any objection to the time being taken from the date of the hour mentioned in the notice?—Some of them have insisted that they have a right to do that now; but I think they are not justified in that—that there should be twenty-four hours from the weighing.

Would there be any objection to the conceding that?—That might throw it into the morning, and they may remove the paper without a superior officer having an opportunity to weigh it.

Suppose the notice given for the morning, and the officer not coming till the evening, is it not hard upon the trader that he should be compelled to detain his paper over the whole of the next day?—There are individual cases of hardship; but I fear the consequence of doing away with it. I think it might give rise to fraud—there might be collusion with the officer—we want an opportunity of check upon the officer.

Do you think that this might enable them to collude with the officers?—It might enable them; there would be no check upon them.

If he comes late, there would not be any time for the supervisor having a chance of coming?—Just so.

It has been suggested that the notice should be served upon the supervisor also?—There are many districts where the supervisors cannot be found at any particular spot, and particularly where they do not reach their residence for a week together.

It may be important to men in particular places?—Yes; but then they should provide for that.

On a full consideration of this regulation, it appears to us to be inexpedient to dispense with it during the continuance of the present rate of duty; for, as it happens, from the very nature of the case, that the districts where the manufacturers have the fewest opportunities of conveyance for their goods, are principally those in which they have the fewest officers to superintend them, and the greatest temptation to evade the duty, it becomes necessary, under these circumstances, to allow full time for the check which is imposed by the re-weighing under the superintendence of the supervisor; and as he may live at some distance it is desirable to allow him ample time for his visit.

It must also be remembered, that in the remote districts from whence the complaint is principally urged, there are probably no very sudden demands for paper, so that the manufacturer may without difficulty get his stock ready for charging in due time. We trust, however, that as soon as the duties are reduced and consolidated into one, some relaxation may be allowed as to time in this particular; and we feel desirous that such relaxation should be afforded in consequence of the very strong feeling which the whole of the Scotch manufacturers have expressed upon the subject.

Penalties.

The observations which we have had occasion to make in some of our previous reports, on the subject of penalties, may be applied with equal force to the greater part of those which are enacted for the breach of the Excise laws on paper. Heavy complaints against them will be found in the evidence of all the Scotch manufacturers. The only justification set forth for them by the English deputation consists in the impossibility of their being levied. Ib. No. 41.

The original penalties in the Act of Anne, establishing the duty, in no case exceeded £50, and were generally very much below it. It is evident that enormous penalties do not and will not check smuggling, so long as the temptation afforded by high duties exists. There is one in particular, which has been complained of by several of the manufacturers whom we have examined on the subject, as being unnecessarily severe, and altogether disproportionate to the object of the regulation, the observance of which it is intended to secure. We allude to the penalty of £200, which is inflicted by the 1 Geo. 4, c. 58, s. 6, upon any manufacturer who shall not account for every label delivered to him by the Excise. Each ream of paper, when tied up for weighing, must have one of these labels pasted on it, and the class of paper, as well as its weight, must be written on the label: and an account is directed to be kept of the number of labels received from the Excise, so as to show that they have been used in the manner above mentioned. As paper is sent out in reams, it follows, that the utmost amount of fraud to which the revenue can be exposed by the misapplication of one of these labels is the amount of duty to which the paper contained in the ream is liable. The ordinary ream of writing and printing paper weighs from 20 to 25 lbs., on which a duty of from 5*s.* to 6*s.* 3*d.* would be due; but as the ream of heavy mill-board weighs about one cwt., the duty on that package would amount to 25*s.* It is difficult to imagine, that in order to prevent a fraud which can rarely exceed this amount, a penalty of £200 should be exacted. The officers of the department admit the inequality of this penalty to the amount of revenue endangered by the breach of the regulation to which it applies; and the continuance of such a penalty, as part of the law, may be cited as an instance of the disposition (to which we have already adverted) of those to whom the duty of framing the Excise laws has been intrusted, to attempt to secure the revenue by general severity of enactment, rather than by adapting the regulations to the peculiar circumstances of the trade to which they relate.

Appendix Nos. 44, 45.

We solicit your Lordships' attention to some cases of accidental loss of labels contained in the evidence of Mr. Gaussen and Mr. Gater, which show how entirely the honest and well-intentioned manufacturer is in the power of the Excise. In one of the numerous cases reported to us, two labels were accidentally pasted together, and if the manufacturer had not at a late period accidentally discovered this circumstance he would have remained liable to the penalty. We are of opinion that a penalty of 40*s.*, or at most £5, is quite sufficient to prevent fraud on this point; and we accordingly recommend that such sum should be substituted for the £200 now provided by the sixth section of the Act in question, and that the earliest opportunity should be taken of revising and considerably reducing the whole of the remaining penalties established by the laws relating to paper.

The manufacturers in Ireland appear anxious to return to the original mode of levying the duty in that country, namely, by a licence duty imposed upon the engine according to the contents of the vats. The alteration in question and the introduction of the English mode of charge into Ireland were effected in consequence of the recommendation of the Commissioners of Revenue Inquiry, and the reasons for the adoption of this measure will be found fully detailed in their Eighth Report. The Commissioners describe the manufacturers in Ireland as in general favourable to the continuance of the mode of collecting the duty by a charge on the engine, and they proceed as follows:—

Eighth Report of the Parliamentary Commissioners of Revenue Inquiry, page 15.

'In every view which we can take of the subject, however, it appears to us that 'the charge on the engine is most objectionable; and we cannot hesitate to express

'our entire concurrence with the intermediate Board of Excise, who, in their 'Report on this subject, have recommended its abandonment.

'We would further suggest that the duty should be hereafter collected in 'Ireland exactly at the same rate, under the same denomination, and according to 'the regulations established in Great Britain, requiring only that the contents of 'the engine be stated when a licence is taken out, and any subsequent alteration 'in like manner reported, with a view of enabling the superior officers to form an 'estimate of the work done.'

All the evidence that we have obtained on this subject leads us to concur in that Report, and we therefore do not feel disposed to recommend a return to the former mode of levying the duty in Ireland.

A few other changes are suggested in the memorials of the Scotch manufacturers, and in the evidence of the London deputation, which are worthy of the consideration of the Excise, such as the abolition of the present regulations which compel the keeping an account of the daily produce of the manufacture, and the restrictions in the number of sheets to be contained in a ream, as well as the obligation to send out no smaller quantity from the mill than a ream. It is probable that the latter restrictions were considered necessary at a time when the duty was collected on the number of sheets and not on the weight of the paper; but when this alteration took place these restrictions ought to have been repealed. The law which prevents the manufacturer from sending out not less than a ream is attended with great inconvenience, since it applies only to number and not to weight: and as a ream of the coarser sorts of paper and of paste-board is more than double the size, as well as weight, of a ream of the finer kind, the application of the restriction to articles differing so much from each other, is much complained of as interfering with the convenience of the trade. It appears to us that when the duty ceased to be levied by tale, and was charged on weight, subsidiary regulations should have been also made, adapted to the new mode of levying the duty, and that the quantity allowed by law to be sent from the mill in one package, should not have been restricted to the ream of 480 sheets, but that packages of different contents might have been allowed to be made up, provided the number of sheets in the package had been written on the label: instead of which the old regulations were retained, and the restrictions and difficulties imposed upon the manufacturers were consequently increased.

The continuance of many of these rules, which were applicable to a different system, and which are no longer necessary, affords a just cause of complaint on the part of the manufacturer, and is an argument in favour of the earliest possible revision and consolidation of all the twelve or thirteen Acts relating to paper.

The answer of Mr. Pirie to a question on this subject is worthy of attention:— Appendix No. 59.
'We wished to have the Acts of Parliament last year. We wrote to London about 'them; but our agent could not by any possibility get them. We have the last 'Act of July, 1820; but it was impossible to get all the prior ones. We were 'obliged to go to the Record Office and to copy those parts of the former Acts 'which were of the greatest importance.'

We have so frequently found traders and manufacturers ignorant of the laws under which they are compelled to carry on their business, owing to the difficulty which they experience from the number and complexity of the Acts of Parliament relating to their trades, that we should suggest the propriety of directing the Board of Excise to furnish all the traders and manufacturers under their superintendence with a digest of the regulations which apply to each head of duty.

If for the benefit of the revenue, certain manufacturers are subject to fiscal interference, it is certainly not too much to require that the mode in which this interference is to be applied shall be clearly and distinctly pointed out to them; and they are entitled, on every consideration of law and justice, to be furnished with a statement of the regulations under which they are required to carry on their trade, more distinct and intelligible than that which is to be obtained by a reference to Acts of Parliament dispersed in many instances over long periods of time; some of them, as in the case to which we have above alluded, difficult to be procured, and the provisions of all of them necessarily complicated, and frequently couched in language which it is scarcely possible for an unpractised reader to comprehend.

The manufacture of, and collection of duty from, the articles of soap, glass, and paper, are regulated by nearly fifty Acts of Parliament; and a reduction of this number would be attended, as it appears to us, not only with great advantage to the traders, but also to the whole department of Excise employed in the collection.

A general consolidation of all Excise laws may require time, and may be accompanied with expense; but if it were begun by a partial consolidation, applied to each duty in succession, beginning with that which was clogged with the greatest number of Acts, some progress would be speedily made, great relief would be given, and the final accomplishment of this object would be rendered much more easy of attainment.

Want of communication between the Board of Excise and the Traders or Manufacturers.

We take this opportunity of observing upon a point which has been repeatedly brought under our notice by the manufacturers of all descriptions, whom we have examined in the course of our inquiries, but which has been more especially insisted on by the manufacturers of paper. We allude to the circumstance of the Board of Excise not allowing any direct communication between themselves and the traders. This appears to be most severely felt, and although the inconveniences which result from it would be in some degree diminished by the adoption of the measure we have just recommended, namely, the furnishing every manufacturer under Excise survey with a digest of the regulations to which he is to attend, yet much would still remain to be done before the free communication, which in our opinion ought to exist, between the traders and the Board could be thoroughly established. It appears that no application made by the manufacturers under Excise survey is ever directly acknowledged by the Board, so that the applicant remains uncertain whether his letter has ever reached the Commissioners. We are also informed that the result of an application, whether favourable or unfavourable, is never addressed directly to the applicant, but that it is communicated to him verbally through the medium of the supervisor, who receives his instructions from the collector. We consider this mode of proceeding to be in every respect highly objectionable; for, in the first place, the person applying has no assurance that his letter has ever reached the Board, none that its contents have been considered by the Commissioners, and, lastly, none that the decision delivered to him by the supervisor is accurately stated. It is most important to him, more especially when the enormous amount of Excise penalties is considered, that he should be precisely acquainted with the regulations by which he is to be guided; and if taxes are levied upon his goods for the public advantage, he ought to be allowed the closest and most unreserved communication with the heads of the departments under whose authority they are raised. We have been the more struck with the practice of the Excise in this particular, because it appears to differ from that which is followed in every other department intrusted with the collection of the public revenue: in

the Customs, Stamps, and Taxes, an application to the Commissioners is uniformly acknowledged; and it is difficult to account for a departure from this course in the case of the Excise, in which from the complicated nature of the questions which arise, as well as from the magnitude of the interests which are frequently involved in them, it would seem to be of peculiar importance that the answers returned should carry with them the weight of the highest authority, and be transmitted with the utmost possible precision and despatch. It is said by the Excise that it would be impossible for them to acknowledge every letter, and to answer in writing every question put to them, without a large increase of establishment. We are of opinion, that if the recommendations which we have made to your Lordships should be carried into effect, the business of the Board would be so materially diminished, and the number of persons surveyed so much reduced, that very little additional expense need be incurred in consequence of any alteration in the present practice; but even if a few more clerks should be required, we do not think that this expense should be put in competition with the advantages which must result from removing a just and general ground of complaint on the part of the traders who are under the control of the Excise, and thereby, in all probability, obtaining from them a more universal and active co-operation with the department, in securing the due collection of the revenue. If, however, a system of acknowledging every application should in practice be found to lead to too great a multiplication of correspondence, we are most decidedly of opinion, that the decisions of the Board, in respect to each application, should be communicated directly from the Board to the trader, together with the grounds upon which such decision has been founded, when it may be deemed not inexpedient to disclose them.

We are fully convinced that the consolidation of the duties on paper, together with the reduction which we have proposed in the first class, will so much reduce the temptation to smuggle, and will so much tend to simplify the collection of duty, that many of the present onerous and troublesome restrictions and regulations may be safely removed; and under this impression, we do not think it necessary to dwell upon some other subjects of complaint, or observations which have been brought before us in the course of our examinations of persons connected with the trade. We might particularly instance the case of Mr. Edward Collins, as stated by him in a letter, a copy of which is annexed in the Appendix, which case we consider, under all the circumstances, as requiring a re-consideration by the Board of Excise. We should also be disposed to suggest that the recommendations of the Glasgow deputation as to the printing on the wrappers the provisions of the law, which requires the stationer to cancel and obliterate the labels when received, should be adopted. We are further of opinion, that the Board of Excise should be directed to go carefully through the whole of the evidence contained in the Appendix to this Report, in conjunction with some of the most intelligent and experienced manufacturers, in order to carry into effect in the most convenient manner, or at least to give the fullest consideration to, the various minor details which have been brought forward by the witnesses, and on which we consider ourselves less enabled to decide than persons practically acquainted with their effects. This communication between the department and the manufacturers might, and in our opinion ought, to take place, without waiting for an alteration in the duties, as many of the obnoxious regulations of the law require immediate alteration; and it might again be renewed when it shall be possible to carry into effect the reduction of the duty.

Appendix No. 9.

Ib. No. 60.

Credit.

Before we conclude this branch of our subject, we wish to remark on a point on which the opinions that we have received very considerably differ: we allude to the extent of credit which is now allowed to the manufacturer after the duty becomes due. It appears that by the present practice, one whole round of collection subsequent to that in which the charge is made, is suffered to elapse before the duty is received: this practice is objectionable from its enabling the manufacturer to trade upon and thus expose to loss, capital belonging to the public. It is unjust also to the traders within the London collection, who are compelled to pay their duties much more promptly. Some of the objections to this practice will be found detailed in the evidence of Mr. Dehany.

W. K. Dehany, Esq., Solicitor of Excise.

Appendix No. 37.

Would it be desirable to alter the credit of the paper makers?—I think it would, considering the rapidity with which paper is now made.

In former times, that paper which now may be made in a day, would have occupied five or six weeks?—Yes, the drying would have occupied a considerable time; but now it is dried upon hot cylinders.

In practice, the duties are collected only for twelve weeks?—Yes: they are made up at the end of six weeks, and the voucher is returned; the amount is then collected, not in that round, but the six weeks having passed in the round after that.

Would it not be practicable to collect it in the next round?—Yes; and I think it ought to be.

Would it be possible to collect it in a shorter time?—No, I think not; except at the residence of the collector, and that would be unfair.

Do you not consider that, generally speaking, it is disadvantageous to the manufacturer himself to be a long time in arrear?—Yes, I should say it was; it is a temptation to parties to set up without a capital, and incur a great amount of duty. Parties have absconded with upwards of £2,000 or £3,000 duty owing, and very little left to pay it.

All of which has been paid by the consumer to the manufacturer?—Yes.

Generally speaking, are you not of opinion that the duty which is levied upon finished articles ought to be paid more speedily than those which are levied upon the process of the manufacture?—There is an opportunity, when the account is not got till the article is finished, for the party to evade the duty without the officer getting an account of it.

You are aware that machinery is getting rapid entrance into the paper manufacture?—Yes, every day.

Do you think that it might be advisable to demand a bond for security?—A bond has been suggested. I am not, however, very fond myself of bonds, because I have found when a party who has given bond has failed, that either from sufficient inquiry not having been made when the bond was taken, or from the officer, on inquiry, not having been able to ascertain their real circumstances, that the sureties also proved insolvent; for if they are solvent, instead of the money being at once paid, the demand of it produces a succession of applications to the Treasury from the sureties, in which they are not always unsuccessful in obtaining a remission of a considerable part or the whole of the debt.

As a general principle, you think a bond is not desirable as an interference with trade?—I do not think it is, for the reason I have given; and also, because parties may be able to set up with a small capital, without being able to find friends willing to give bond; a bond to the crown is an immediate charge upon a man's estate.

Mr. Hetherington on the other hand is opposed to the shortening of credit, as will appear from the following extract from his evidence.

Ib. No. 39.

It appears to the Commissioners, that as the time of making is now so much altered by machinery, the credit for duties must necessarily be overdone; do you think it expedient to shorten it?—It would be possible to shorten it, but it would be much complained of; and there are many small mills which have no machinery; they may now get above a quarter of a year, or it may be only six or seven weeks, according to circumstances.

Should it in any case be more than six weeks, does it not enable a man to trade on government money?—It depends upon the way in which a man trades; they generally sell at two months' credit, and those who sell at shorter credit sell at a less price; the larger makers would not object to it, I dare say, but many of the smaller makers would feel it.

How is the duty on soap paid?—Every week in town, and every sitting in the country.

It is possible to make the payment of the duty on paper quicker by one round than it is now?—Yes, if the poor people can get the money ready.

Ib. No. 41.

The London deputation are of opinion that the credit now given may safely be reduced to six weeks, that is, that the duty may be collected in the round subsequent

to the charge; but they suggest that such an alteration would be exceedingly unpalatable to the makers, unless accompanied by a reduction of the rate of duty. Mr. Gaussen, who appears to have considered the question thoroughly, states as follows:—

Appendix No. 44.

Do you not think, in consequence of the increased rapidity of making paper, that the period for paying the duty is too long?—It is too long; it is too long to allow any security to the landed proprietors of the mill; they lose their rent, and their machinery is frequently sold by the Excise for arrears of duty, and it does great injury to the whole trade.

Would not shortening the time be an injury to the small trader?—It would at first, but I think it would, in the end, be for his benefit.

At present he trades upon the duties?—Yes, to a great extent; but it is sure to involve a manufacturer in bankruptcy at last: he takes credit for the duty, which keeps up fictitious appearances; when the duty is to be paid, he comes to market to sell a fresh lot of paper, and says his duty is due on a certain day, and that he must have the money; the stationers offer him a less price, and he is obliged to take it, by which he suffers great injury.

We are of opinion that giving a long credit on an article which can be instantly brought to market, after the duty is charged, is an objectionable practice, because the trader receives the amount of duty for a considerable time before he pays it; and therefore we recommend that in case of a reduction of duty it should in future be collected in the round which follows the charge. But we think that sufficient notice should be given of the intended alteration, so as to enable the parties who have been carrying on their business under the present credit, ample time to make arrangements for a different system; due consideration should also be had for the situation of those manufacturers who from want of capital or other causes have not yet been able to avail themselves of the advantages arising from improved machinery.

Export Regulations.

Some complaints with respect to the present regulations regarding the export of paper, will be found in the evidence of the Scotch manufacturers, and we think that they are entitled to attention. The bond entered into on exportation and some other expenses, but more especially the loss of time to which the claimant for drawback is exposed, prevents the exporter of small quantities from applying for it.

If it should be found difficult to afford additional facilities to the exporter, we think that at all events he should not be compelled to pay for the bond.

Allowances.

The allowances to King's printer, universities, &c., appear by the Excise return for the last year to amount to nearly one-half of the whole sum repaid on account of drawback; and we think that when the duty is reduced to $1\frac{1}{2}d.$ per lb. that portion of these allowances which is repaid to clothiers and hot-pressers, and which amounted in the last year to £6,274, may be safely discontinued. The loss of so small a sum, diffused over so extensive a manufacture as that of cloth, can hardly be felt, and the advantage which will be gained by getting rid of all the checks and machinery which are attendant upon these repayments, will be very considerable.

It is so desirable to put an end to allowances of this description, that we are anxious to take advantage of every opportunity of recommending their discontinuance, whenever, as in the present instance, we can do so with safety.

Expenses of Collection.

The expenses of the collection of the duty on paper are certainly less than those which are incurred on account of the duties on the manufactures that are more

Appendix Nos. 22, 23, 24.

strictly surveyed and regulated by the department. The returns on this subject in the Appendix state that no greater reduction than £6,250 could be obtained by the repeal of the duty. The reduction of duty and consolidation of the two classes, which we have recommended, will, by simplifying the process of survey, and by enabling the Board to get rid of many unnecessary restrictions, give an opportunity for some reduction of officers, though probably not to a very large amount.

The expenses of collection may be in some degree reduced by the repeal of the existing survey on makers of tea-trays and papier-mâché, which was established by the 1st Geo. 4, c. 58, s. 18. We beg to refer to Mr. Hetherington's evidence

Appendix No. 38.

on this subject, and to recommend that this section of the Act in question may be repealed, as it appears that the survey is attended with no advantage to the revenue.

The reduction of duty which we recommend and which may, in our opinion, as we trust we have shewn, be carried into effect with no ultimate loss to the revenue, will be attended with considerable saving in that part of the supply of paper which is furnished to the public offices, and which is employed by the printers of the Crown, and of the houses of Parliament, at the public expense—a large proportion of the finer sorts of writing paper is thus employed,

Ib. No. 41.

and a much more considerable quantity of printing paper. Mr. Dickinson, and Mr. Magnay, who have the best opportunities of ascertaining the amount of duty paid on paper used at the public offices and for public printing, assert that it is above £29,000, exclusive of the drawbacks given to the universities and King's printer. If then our recommendation of a reduction of one-half the duty on first-class paper be adopted, an immediate saving of about £15,000 will be made in this branch of the public expenditure. The drawbacks and allowances will also be partially reduced.

We trust that, in submitting as the result of our inquiries into this branch of Excise taxation a recommendation for the diminution of the present rate of duty, rather than for its total repeal, we shall not be considered as conveying any approval of this head of duty, but that such recommendation will be received as the result of our conviction, arising from the general examination which we have had opportunities of making into the several other sources of Excise revenue, that the duties and consequent regulations as to paper, although partaking of those objections which we have already urged against the imposition of such duties and regulations upon any article of useful manufacture, are attended with effects in some respects less prejudicial than those which are occasioned by their operation on some of the other branches of manufacture to which we have referred. In the mean time, however, and until circumstances shall admit of realizing the still more beneficial effects which would result from a total abolition of the duty, we are satisfied that the reduction which we have proposed, of one-half of its present amount on first-class paper, will be attended with consequences most extensively advantageous to the general interests of this important branch of our national industry.

The repeal of the duty on stained paper, which we deem absolutely necessary to the full development of the benefit that will arise from the reduction of that on paper itself, and for which we shall give our reasons in the following part of this Report, will very much enlarge the operations of the paper manufacturer, who is now unable, from the regulations of the Excise, to apply the advantages derived from improved machinery to the manufacture of ornamental paper.

STAINED PAPER.

This head of duty is distinguished by its being a second charge upon an article already highly taxed in its plain or simple state. The statute to which we have already referred (10 Anne, c. 18), after enacting the rates of duty already mentioned, on paper made in Great Britain, provides that there shall be levied 'on all 'paper which shall be printed, painted, or stained in Great Britain, to serve for 'hanging and other uses (over and above the duties payable for such paper before 'the printing, painting, or staining thereof), the sum of one penny for every yard 'square, and after that rate for a greater or lesser quantity.' The same statute also imposes duties upon all silks, calicoes, linens, and stuffs, printed, stained, or dyed in Great Britain; and it is obvious that the duties on stained paper, both in respect to the character of the tax and to the mode of its collection, were more analogous to the duties on "printed goods" than to those on paper generally. In the official statement drawn up by the Board, of the mode of charging and collecting the duties of Excise, 'printed goods and paper stained' are in one division, and paper in another. It seems therefore remarkable that this duty was not repealed at the same time as the duty on printed cottons, and we can only attribute this omission to the negligence of the manufacturers in not pointing out at that period to the Chancellor of the Exchequer the manifold evils to which they were exposed by its continuance. 10th Anne, c. 18.

The present duty on stained or printed paper, which extends over the United Kingdom, is $1\frac{3}{4}d.$ on every yard square, averaging about 1*s.* per lb. in addition to the 3*d.* per lb. levied on the paper in its plain state. A drawback of the whole duty of $1\frac{3}{4}d.$ is allowed on exportation.

The amounts of stained paper charged with duty, and of revenue received therefrom, in the year ended 5th January, 1835, are as follows:— Appendix No. 35.

	YARDS.	REVENUE.
England	8,071,094	£58,851 14 6
Scotland	59,782	435 18 2
Ireland	618,268	4,508 4 1
	8,749,144	£63,795 16 9

There are one hundred and eight licensed paper stainers in England, two in Scotland, and forty-six in Ireland; each of whom is charged with a licence duty of 4*l.* Ib. No. 33.

Much of the information which we have received from the manufacturers of paper will be found applicable to the duty on stained paper; and we have also to refer to the examinations of the following manufacturers of stained paper, taken in London and Dublin.

Sir James Williams and Mr. Boyle	London.
Mr. W. Hinchliff	
Mr. R. Bowen and Mr. John Goodwin . . .	
Mr. Patrick Boylan and Mr. Richard Austin .	Dublin.
Mr. Wm. Evans and others	
Mr. William Perrin	

The regulations under which the duties are charged and collected are as follows:—

Printed Goods and Paper Stained.

Mode of working.

'In the printing or dyeing certain colours on any piece of cloth, or in impressing 'figures thereon when the ground is of a different colour from such figures, or 'entirely white, the cloth requires the application of some mixture composed prin- 'cipally of acids, to cause a permanent union of the dye or colour with the cloth. 'Certain rooms or places are therefore appropriated for the mixing of the colours 'and acids for printing, as well as for keeping and printing the cloth, and for 'opening and pasting together the sheets of paper intended to be printed, stained, 'or dyed. In other rooms tables are put up on which the pieces of cloth or paper 'when in the operation of printing are laid, which pieces are during that period 'occasionally hung up in sheds or stoves to dry.

'Goods of the aforesaid description are printed by means of blocks of wood, 'upon which the figures intended to be used are cut or carved, and to which the 'colours are applied, a separate block being used for each distinct colour. Engines 'or rolling presses are also used in the printing of such calicoes, which impress 'upon the goods several colours at the same time.

Printers, &c. must make entry.

'The law requires every printer, painter, or stainer of paper to make entry and 'deliver the same to the proper officer of Excise, wherein must be described the 'situation of every building or place intended to be used by him in the printing, 'painting, staining, or dyeing of paper, (26 Geo. 3, c. 78, s. 16,) and every such 'person must take out a licence, the duty on which is £4 for a paper stainer. '(6 Geo. 4, c. 81, s. 2.)

Officers must take account and frame mark.

'The officers are authorized to visit the entered premises, and take an account of 'the qualities and dimensions of all pieces of paper which shall be found therein. '(19 Geo. 1, sess. 2, c. 36, s. 17.) Paper to be used for hangings must be produced 'to the officer in the original wrappers, denoting the charge of duty thereon, and 'after it is opened, the officer is directed to stamp on each sheet the impression of a 'seal provided for that purpose, called the first account stamp. (1 Geo. 1, sess. 2, 'c. 36, s. 17; 26 Geo. 3, c. 78, s. 5; 41 Geo. 3, c. 8, s. 6.) These sheets are after- 'wards pasted together by the trader till they form pieces about twelve yards in 'length. Before the printer, &c. begins to print any piece of such cloth or paper, 'the same must be produced to the officer for the purpose of its being measured 'and marked at each end with a stamp called a frame mark, with which the officer 'is furnished, and in which are placed moveable figures to shew the progressive 'number of the piece, and the length and breadth thereof. (26 Geo. 3, c. 78, 's. 5, 9.) The progressive number begins with "one" on the 1st of January in 'each year. Each frame is also distinguished by a number and a moveable letter 'called the index, and by the year to which the progressive number applies. It 'sometimes happens that printers of paper require single sheets to be stamped and 'charged before they are printed or stained, in order that they may stain the same 'after they are put up on the walls of rooms.

Officer to provide a measure and enter an account of pieces measured in the white book and stamp the pieces charged.

'The officer must provide himself with a yard measure divided into decimal and 'centesimal parts, and properly marked for taking the dimensions of such goods.

'As the officer takes an account of the different pieces before they are printed, he 'is enjoined to enter the number, and the length and breadth of each in a book 'called the white book, and when the pieces are brought forward to be charged 'after they are printed, to remeasure each, and if the dimensions agree with those 'formerly taken, to mark it at both ends with an impression of the duty stamp. 'He is likewise to enter in the white book, opposite the progressive number of each 'piece, the day and month when it was charged. The progressive numbers and 'dimensions are then to be transcribed from the white book into the survey or 'charge book, and the number of square yards contained in all the pieces charged 'at one time, being calculated, is set forward in the charge place.

Pieces charged and not charged to be kept separate.

'Every printer of paper must keep such goods as have not been charged and 'stamped separate and apart from those which have, (34 Geo. 3, c. 20, s. 17;) 'and any pieces that shall have been frame marked, and shall be missing when 'an account is taken of the depending stock, must be charged with duty as 'though they had actually been printed. (1 Geo. 1, sess. 2, c. 36, s. 17; 26 Geo. 3, 'c. 78, s. 10.)

Penalty on removing before charged, &c.

'If any printer shall remove from his premises any pieces of paper after 'printed, and before charged, or if any piece shall be hid or concealed before or 'after printed, or found in the possession of a printer with the frame mark and 'stamps at one end only, or paper having the frame mark and stamp at both ends

'of a greater length than expressed by such frame mark by half a yard, such 'calicoes, &c. are forfeited, and the printers thereof incur a penalty. (10 Anne, 'c. 19, s. 51; 34 Geo. 3, c. 20, s. 14; 42 Geo. 3, c. 94, s. 15; 26 Geo. 3, c. 78, s. 9.)

Stained paper may be cut into remnants.

'When any printer, &c. of paper shall be desirous of cutting any piece of 'printed, &c. paper into remnants, he may do so on giving the officer six hours' 'notice. The officer on receiving such notice is enjoined to attend and see the 'frame marks cut off each end, and afterwards to stamp (with a stamp provided 'for the purpose) each remnant at both ends. (26 Geo. 3, c. 78, s. 9.) The 'printers thereof subject themselves to penalties if they cut or deface such marks, 'or affix any counterfeit mark or stamp or seal to any piece of calico, &c. or piece 'or sheet of paper. (26 Geo. 3, c. 78, s. 13, 14.)

'In respect however of paper printed, &c. such entry is required to be made 'and sworn to, once in every fortnight, and the printer must within a fortnight 'after such entry ought to be made, clear off the duties. (26 Geo. 3, c. 78, s. 3; '1 and 2 Geo. 4.) These duties are, however, made up and paid in rounds 'in the country, in the same manner as other duties. In London, stained paper 'is made up every fortnight.

Two officers to measure and charge.

'Two officers are appointed to measure and charge all paper printed, &c. 'They are required to enter all the particulars of each survey in their survey 'book, which contains columns properly titled for the purpose; a copy of the 'entry in the survey book is also to be inserted on a paper called a specimen, left 'upon the trader's premises for that purpose.

Accounts of sheets of paper opened.

'Separate accounts are kept in the white book of the number of sheets of paper 'first taken an account of, and of the number frame marked and charged, which 'with the depending stock is balanced at the close of the year, when the missing 'pieces, if any, are to be accounted for. An account is also kept in the survey 'book, shewing when the supervisor changes the index letter in the frame mark, 'which he is frequently enjoined to vary, with a view to detect any fraud that may 'be practised on the revenue.

Periods of officers' survey.

'The officers are enjoined to survey printers of paper in their residence twice a 'day, or oftener when necessary; and those out of their residence as often as their 'other business will admit of; and printers, &c. of paper in residence once a 'day, and those out of it four times a week.

Supervisor.

'On each survey they are to visit every entered room and place, and carefully to 'watch the progress of the operations; and in the event of discovering any attempt 'to commit fraud upon the revenue, they are to acquaint the collector or supervisor, 'who must inform the Board.

Abstract and voucher.

'The supervisor is likewise to check and examine the performances of the 'officers; and re-measure as many pieces as his other business will permit; and 'see that the officers keep the stamps, &c. clean for making fair impressions 'thereof.

'An abstract and voucher are to be made out every round, the former to be 'transmitted to the collector, and the latter to the chief office; and the amount of 'duty received by the collector at the sittings on account of such charges as 'mentioned therein, to be remitted in the same manner as other duties.'

It will appear from the above regulations that the duty on stained paper is charged upon all paper prepared for use before it is actually stained, the Excise officers taking an account of, and marking every sheet, before the operation of staining or printing is commenced, and it frequently occurs in the course of this operation that sheets are spoiled or rendered unsaleable; the paper-stainer, however, has no allowance for such accidents, and is made accountable for every sheet marked by the officer, so that he is compelled to pay duty on an article which he is unable to sell, and this branch of trade is thereby subjected to a hardship from which the manufacturer of paper is exempt; this hardship is the more worthy of remark, when we consider the very high rate of duty to which stained paper is liable.

This duty, at its present rate of $1\frac{3}{4}d.$ per yard square, amounts as already mentioned, to 1*s.* per lb. on an average of the different qualities of paper, in addition to the 3*d.* per lb. of paper duty already levied on what may be called the raw material, and it approaches on the common sorts of stained paper to 7-10ths of the whole value, exclusive of the original paper duty.

Appendix No. 46. From the evidence of the trade, it appears that they sell their ordinary paper at 2*s.* 6*d.* per piece, duty included: now the two duties on the piece amount to 1*s.* 3*d.*; so that we have at once 100 per cent. of duty on this sort of paper, exclusive of the incidental expenses to which the manufacturer is subjected over and above the duty, in consequence of the superintendence and restrictions of the Excise. It must be observed that this incidental expense is considerably enhanced in the case of stained paper, from the circumstance to which we have above adverted, of its being charged with duty before it is completed, and from the losses arising in the process of manufacture being thereby added to the duty.

From what has been above stated it will appear that this duty is disproportionately high, with reference to the value of the article on which it is charged, and it should be added, that it is peculiarly so when applied to the inferior qualities of paper, which form the great bulk of the consumption; as it will be seen from the Ibid. evidence of Sir James Williams, that for 100 pieces of high-priced paper they sell 1,000 of the low-priced. In such a state of things it was to be expected that evasion of duty would take place to a great extent, and we find accordingly that this fact is fully established by all the evidence which we have received, more especially with respect to the inferior kinds of paper, in which the temptation to smuggle is increased precisely in that quarter where it is most difficult to secure the honesty of the manufacturer. The ordinary sorts of paper are so easily and quickly finished, that a large proportion may be got ready, sent off, and put up, in the absence of the officer, without difficulty.

Sir James Williams states, that he has no doubt that evasion is practised to a great extent, and adds, that in Ireland he was asked whether he should be supplied with stained paper that had, or had not, paid the duty.

Mr. Hinchliff says, in answer to a question whether the duty was evaded in London:—

Appendix No. 47. I have no doubt of it; we continually see sales, and so many thousand pieces of paper knocked down at a certain price. I only know, speaking as an experienced man who has been in business almost half a century, if goods could be sold at that price and a profit realized, I should be glad to do it.

Do you not consider that a strong reason in favour of the abolition of the duty, that it puts you on a footing with the smuggler?—I think that the taking off the duty would be beneficial, and that it would occasion much more business to be done, and much less risk to attend the doing business. On every bad debt we make now we have paid the full duty, and we get only a dividend on the debt.

Do you think that the evasion of duty takes place principally on your duty, that is, the paper stainer's duty, or on the paper duty?—I speak with some degree of diffidence, but I imagine there is a great difficulty in smuggling at the mills, for the article is bulky, and if there is fraud, there must be connivance between the trader and the officer; but it is not so with the paper stainer: we take out a licence; the officers in the course of the day come at uncertain hours to see that we are honest; when they are gone, the paper stainer's process is so quick he can do enough to paper a room, and will take this to a gentleman's house before he is up in the morning, and cut off the tops and bottoms, where the frame work should be, and prepare for papering the room, and he can never find it out if the tops and bottoms are cut off and thrown into the fire—there is an end of detection.

The remaining witnesses examined in London concur in this opinion, and the evidence of a deputation which waited upon us in Dublin, is to the same effect, as will appear from the following extracts:—

Ib. No. 72. Is it your opinion that there is a good deal of contraband in consequence of the excessive duty?—Yes; supposing the manufacture is detected in unlicensed premises, there is no means of coming at the person to whom it belongs: the value of the article is so small he does not care for the risk; he loses but his raw material: if he gets clear off, the saving is so much, being 75 per cent., it is an inducement; and he invariably finds a resource, or outlet for the paper, because the man is generally known, or the parties, by those who wish to procure this article at a lower rate, consequently the licensed manufacturer feels great difficulty in getting a trade.

Is the contraband carried on by unlicensed persons?—So I suppose; there have been instances discovered, we know, that the article has been brought into the market against us, and we cannot find the source of it well, but we know it must be from that source; the man is, generally, in this case, a pauper, or a man of no substance, and if there is a detection made the revenue gets nothing but a few old tubs, or something of that kind; the loss of the paper is not so much, for he will take care not to have much at a time.

Have many such persons been detected?—There has been one now and then; but the revenue find it a losing game to pursue them, and nothing resulting from it, they have not gone forward with the discoveries.

We would also beg especially to refer to the evidence of Mr. Boylan, who is well known as the principal manufacturer of stained paper in Dublin. Appendix No. 71.

In confirmation of these statements we particularly beg to call your Lordships' attention to the return of duty paid on this article by the forty-six paper stainers in Ireland. It will appear from this return that fourteen out of the forty-six paid duty for the year ended 5th January, 1833, under £10 each; that forty-three paid duty under £100, and that only three paid duty above that amount. Without touching at this moment upon the cost of collecting such small sums by the Excise, to which we shall hereafter revert, we must be permitted to state that this account exhibits the most conclusive proof of the grossest evasion of the duty; according to the subsequent return, forty-six manufacturers paid duty in that year on no more than 300,000 yards of paper, or about 6,500 yards each. The profit on such a sale would barely pay for their licences, more especially when it is considered that more than one-third of this quantity was manufactured by three houses, so that the produce of the remaining forty-three amounted to less than 200,000 yards, or about 4,000 each. Ib. No. 33. Ib. No. 34.

It is quite evident that it must be impossible for parties paying so small an amount of duty on their paper to carry on the trade profitably, unless they sell a much larger quantity without duty; and if Mr. Bowen's assertion that Irish stained paper is imported into England, and sells for one-third less than English paper, be correct, it will appear that the evils arising from the evasion of duty in Ireland are not only injurious to the revenue, but must materially affect the interests of the manufacturers of the United Kingdom. Ib. No. 48.

Expense of Collection.

In addition to the objections which we have already urged against this duty, on account of the disproportion which it bears to the value of the article taxed, we may advert to the heavy expense at which it is collected, when compared with the amount of revenue derived from the duty.

We have already observed upon the little reliance that can be placed upon estimates furnished by the Excise of prospective savings to be effected by repeal of duties. In the present instance they estimate the saving consequent on the repeal of the duty on stained paper at £1,800; and, even supposing this to be the whole amount of saving, there can be no doubt that it forms a strong objection to a duty producing a revenue of £63,000, that this amount should be collected at an expense of nearly £2,000, more especially when it is recollected that the duty on paper, which yields altogether near £800,000, does not cost, according to the same authority, more than £6,000. If these proportions are accurate, it is obvious that it will be most desirable to repeal the smaller duty, which is collected at the higher rate; since its repeal will tend to increase the revenue which will be derived from the larger head of duty collected at the cheaper rate. The difference between these two estimates confirms our opinion, repeatedly expressed, of the extreme expense attending the smaller heads of duty collected by the Excise, and will,

we trust, tend to establish the principle (from economical motives alone, without looking to more important ones) that all the duties yielding comparatively small amounts should be abolished.

Appendix No. 72. Your Lordships will find, on referring to the evidence of the Dublin deputation of paper stainers, a very decided opinion expressed that the amount raised in Ireland does not pay the cost of collection. And when we advert to the fact

Ib. No. 33. which will appear from the returns, that forty-three out of the forty-six manufacturers in that country pay no more on an average than £30 each, we are of opinion that this statement is well founded.

In reference to the expense of collection, it may further be observed that the duties imposed upon the officers are of a peculiarly laborious description: the paper stainers in the United Kingdom are 156 in number, all requiring constant attention; for it must be remembered that this duty requires the attendance of an officer before the process of manufacture is commenced, in order to mark the paper to be stained, and after it is finished, in order to complete the charge of duty; in addition to which no paper can be opened by the manufacturer, unless an officer be present, in order to see that it is regularly sent from the mill, and has been charged there with the paper duty.

Sir James Williams and Mr. Boyle have given in their evidence a description of the extremely onerous duties of the officers.

Ib. No. 46. The officers have to enter the progressive numbers singly in their day's proceedings, and when the paper is again required to receive the charge stamp they have to go through this immensely voluminous list in order to check off those particular numbers we bring to them. Now, if any mode could be adopted by which the revenue would not be injured, and that trouble avoided, it would save a great deal of trouble to the manufacturers, and an immensity of labour to the officers. The officers that survey us have an extremely laborious office.

It appears, from a return sent to the Commissioners, that the total duty paid in Ireland amounts only to £2,000, there being forty-six paper stainers: do you not consider that that is a sign of the grossest evasion of duty?—Certainly, no doubt of it.

Of course, then, the English maker would benefit by the abolition of the duty?—I conceive so; but as to the present mode of the officers stamping paper, and signing their name to every piece, I doubt whether that has any good effect whatever. I have frequently asked the officers whether, if it were mixed up with some other paper, they could swear to their signature, and they said they did not know whether they could.

How many officers are there employed in your manufactory?—There are three regular officers, and an additional one was sent to us when this new regulation was adopted; and we have generally now three and a surveyor. They attend in our manufactory for very long hours.

Do you suppose that you employ the whole time, by the year, of one officer, or two officers?—I should think more; they come at nine in the morning, and they are often there till five or six in the evening, two or three of them: it is very laborious. We stamp four or five thousand pieces sometimes in a week, and they have to write their names twice upon every one of those; of course we have no right to find fault with it, because it was done in order to prevent fraud, but I very much doubt the usefulness of it. I should doubt whether an officer, who was called into court and cross-examined by an ingenious counsel, could swear to his own signature. There is another thing I should mention, and that is, that the stamps that are made use of are the most slovenly things that can be imagined, and I think there would be no difficulty in contriving a much better stamp.

The following extract from the evidence of Messrs. Bowen and Goodwin is to the same effect:—

Ib. No. 48. I think it advisable to abolish all duties of minor importance, because the excisemen have more labour with us than looking over the premises of any manufacturer; there are two men employed nearly the whole day.

How many officers have you?—Two, with the supervisor.

How much of their time is employed?—About half the day.

That is, one man a day?—Yes.

And the supervisor?—Four or five hours a week, if not much longer.

You pay about £1,200?—Yes.

Then that is more than £12 per cent. upon what you pay?—Yes; then they must attend man that does not pay more than £10 a year duty in the same way.

Then, if in your case it is £10 per cent., it must be very great in the case of another individual who pays less?—Yes; there is a stainer very near our manufactory that I do not think pays above £12 or £15 a year, and the officers are obliged to attend him every morning.

So that, in his case, the per-centage would be infinitely greater?—Yes, no doubt; and we assist them always in charging.

In case you did not do that they must have another assistant?—Yes.

The charging does not interfere with your business?—It does, unless we keep a large stock by us; and it is not necessary at all times, particularly when our duty is near at hand.

Then you do not wish to keep a large stock?—No.

The Commissioners are told that in England there are 108 paper stainers, of whom the greater part are in London and the limits. Had you the same amount of officers when you paid the £841 as appears by the entries?—Exactly the same, and the same supervisor.

In Ireland there are forty-six paper stainers, and two in Scotland?—The Irish staining cuts the English staining to pieces, particularly in Bath and in that direction.

There is a great importation of the Irish?—Yes, very great.

Do you consider that any of that is fraudulent?—I understand the greatest part of it is; we have been always informed so.

But you have no certainty of it?—No.

At what price do they sell as compared with the English price?—*Mr. Bowen.* One-third less.

You say that you occupy one officer altogether fully?—Yes.

And you pay £1,200—you can save one man; now there are £50,000 paid for the duty, so that at that rate fifty officers might be dispensed with, might they not?—*Mr. Goodwin.* Certainly.

But then you say that the people who pay less than you, employ proportionably a greater number of officers?—Yes.

The abolition of the duty altogether would put you upon a much fairer footing with respect to the Irish than you at present are?—It would.

We beg also to refer to the evidence received from the Irish deputation on the same subject. Appendix No. 72.

Every person must know the multifarious proceedings attending the stamping on paper,—the officer has to mark each end of a piece of paper, to put the frame mark, and the progressive number; and the humblest manufacturer would consume an officer's time if he was obliged to do it himself, but he gets through it in consequence of the manufacturer giving assistance, which increases the duty upon him; for there is not a manufacturer who does not pay 1*s.* 6*d.* a dozen instead of 1*s.*; he is obliged to have his people in attendance to assist the officer.

Mr. Lowe. The officer has 480 stamps to put on a single ream of paper, and his name must be signed sixty times on the 480 sheets; in fact, the humblest manufactory in Ireland would occupy a great part of an officer's time if he was left to himself to do it, but we are always obliged to lend a considerable degree of assistance. No officer would be able to get through the different part of his duty if he was left to himself; those manufacturers at least who make up the low-priced papers, for there is hardly any other, in fact, used in this country at present.

Mr. Round. I call on an officer; he is obliged to call on another; if left to themselves they would be four hours doing one part of the duty. The duty is not paid then; they have another process the next day, when I stain it; then they come again, for the law requires that they must not come separately, therefore there are two officers employed; they are four hours the first day, and two the second, though there is another, perhaps, waits for that, because I have occasionally had three officers twice in the day in my business, and then they have to go through all the books to make up the accounts—the only thing they get to the crown by that work is about 31*s.*, and, I suppose, it costs the crown for that attendance about 18*s.* on an average; and if I did not give the assistance of one of the workmen to prepare colour or them, and to fix the paper for them, it would be still more.

Mr. O'Brien. I defy any officer to get through without the assistance of the trader. Besides this duty they have to keep an account of your stock.

Mr. Round. Yes; they have about four or five duties to perform; then there is the writing of all this and calculation; in many instances I have calculated it was certainly 50 per cent. on the cost, not talking about the collector and supervisor making up their entries; and there are the general inspectors, and so on, which we cannot calculate. The revenue have adopted the most perfect system they can, but it must cost them at least 50 per cent.

Mr. O'Brien. There is another thing to be considered, the hinderance to the manufacturer, and the occupation of his time, or that of his people, which is very considerable: sometimes we cannot get the officers when we want them, and are delayed in our work; the officers do what they can; they are very attentive, generally speaking, but they cannot help it; they have other duties to perform, when we require their attendance very frequently.

On a full consideration of the above evidence, we think it must be manifest that a much greater expense is incurred in the collection of this duty than would appear from the estimate furnished by the Excise; and that, in addition to this

heavy expense, the regulations and restrictions to which the manufacturer is subject in consequence of the duty, are of a nature highly rigorous and vexatious. It is further evident that, notwithstanding these precautions, the duty is evaded to a very considerable extent. We would in addition particularly direct attention to the evidence of Mr. Boylan and the Irish paper-stainers as to the extent to which the manufacturer is checked in all attempts at improvement by the existing regulations.

Appendix No. 44.

Mr. Gaussen is of opinion that it is this taxation which renders our paper-staining so inferior to that of France and China; since our artists, if unchecked by fiscal regulations, would be able to produce designs superior to those which we receive from the above-mentioned countries: he adds, 'The paper-makers 'themselves could, if this duty were abolished, print a cheap ornamental paper 'for the poor, simultaneously with the original manufacture. The manufac-'turer of paper can produce at least thirty durable colours; he can render paper 'like watered silks and grained leather, as well as emboss it; the duty and the 'labour for staining can thus be saved. Rather than levy the duty, it must be 'prudent to allow it to be printed like calico without any duty; it deserves 'encouragement more than calico, and the duty is probably more easily evaded 'than on calico, the half of which, it was generally admitted, was never collected 'before the abolition of that duty took place.'

We have endeavoured to procure from the trade some suggestions as to the best mode of relieving them from the evils which we have pointed out; but we have found that they could propose no remedy short of a total repeal, or of a complete removal of Excise superintendence, by levying the duty at the paper-mill on all paper intended for the use of the stainers.

We find, however, that the paper-manufacturers are generally of opinion that this measure would be attended with no advantage; that, on the contrary, it would afford a greater temptation to the paper-maker to evade the duty, which is already so high on first-class paper as to lead to considerable evasion.

We are of opinion that these apprehensions are well founded, since we have shewn that stained paper pays, on an average, a duty of 1*s.* per lb.; and it is quite evident that if the present duty of 3*d.* per lb. on first-class paper affords, as we have shewn, a great encouragement to the smuggler, this increase of 1*s.* or 400 per cent. upon the original duty must be quite irresistible. We have also found that the officers of Excise were opposed to this alteration, and we think that it cannot be adopted with advantage.

Under the circumstances above stated we are satisfied that your Lordships will concur with us in opinion, that the interest of the manufacturer, as well as of the revenue, require that this head of duty should not be permitted to remain in its present state. The great extent to which evasion is practised seems to render it imperative that so long as the duty is charged, some adequate measures should be resorted to for the protection of the fair trader. We have already intimated, that after full inquiry, both amongst those concerned in the trade, and also amongst the various authorities of the Excise, we find ourselves unable to suggest any measures for this object with the prospect of a beneficial result; and we therefore feel bound to confine ourselves to a recommendation for a total repeal of the duty on stained paper at as early a period as possible. We have the less hesitation in submitting this recommendation in the present instance because we

are convinced that the repeal will not ultimately be attended with any material loss of revenue. The duty which we propose to give up, forms, it will be recollected, a part only of the whole Excise duty on paper, and the principal part of that duty (under the modifications which we have suggested in the former part of this Report) will still continue to be levied; and we confidently expect that in consequence of those modifications, and also of the removal of the duty and restrictions on stained paper, the general consumption of paper will receive an impulse and extension which, in a short time, will produce an increase of revenue fully equal to that which will have been thus relinquished. For a confirmation of these opinions we may confidently refer not only to the general experience of increased consumption arising from repeal of duties, but more particularly to the evidence of the manufacturers both of paper and stained paper.

We have already quoted the observations of Mr. Parker on the repeal of the duty on almanacs. That gentleman is further of opinion that the repeal of the duty on stained paper will be of the utmost importance to both branches of the manufacture, and he especially dwells on the relief which it will give to many artists who are now with difficulty subsisting, and to whom an enlargement of the trade like that which he anticipates will afford a profitable source of employment. The London deputation reply to the question:—'Do you consider that the abolition of 'the duty on stained paper would be attended with a greater consumption of 'paper, so as to diminish the apparent loss to the revenue, which might arise from 'such repeal?—We consider that the abolition of the duty on stained paper would 'be followed by an immense increased consumption of paper, so as in a great 'degree, if not entirely, to diminish the apparent loss to the revenue which would 'arise from the repeal.'

Appendix No. 42.

Ib. No. 41.

Mr. Gaussen says, 'that the abolition must cause a very great increase parti- 'cularly of common sorts.' These opinions are confirmed by all the English and Irish manufacturers of stained paper; and we would observe that the repeal of a tax of this description operates beneficially, not only from its enabling the present consumer to use much more of the article, by renewing his stock more frequently than before, without increasing his expense, but also by bringing a poorer, but an infinitely more numerous class into the number of consumers.

Ib. No. 44.

The case of almanacs, already referred to, affords a good illustration of the importance of admitting the poorer classes to the advantages of consumption. These classes could heretofore only be supplied by smuggling, and the article with which they were supplied was of bad quality, and difficult to be obtained. The duty being repealed, the almanacs have been improved, and varied in quality for various classes of purchasers; and the consumption, as we have seen, has increased beyond all anticipation, even in the first year of the repeal, and of course the revenue derived from the duty on paper has benefited by this increased consumption. It must be further remarked, that the duty on almanacs was a more direct duty than that on stained paper, and therefore operated less mischievously in proportion to its amount. If that duty had been levied upon paper intended for almanacs, instead of on the almanac itself, we apprehend that it would have raised the price still higher, that smuggling would have been still more general, and that the relief obtained from its repeal would have been in consequence still more advantageous.

Our opinions as to the bad effects of this duty, and of the advantages of the repeal, are confirmed by the officers of the Excise. Mr. Dehany, the Solicitor of Excise, states, 'that the duty is objectionable, as being a second duty in ad- 'dition to the first;' and adds, 'that it is desirable to abolish small duties in

Ib. No. 37.

Appendix Nos. 38, 39. 'general.' Mr. Hetherington admits 'the facility of evasion, and the difficulty 'of preventing it:' he adds, 'that it occupies much of the officer's time.' And

Ib. No. 36. finally, Sir F. Doyle observes, 'that it would be an advantage to remove the 'duty, if the sum was not such a one as it was inconvenient to part with.'

If it were necessary to have recourse to any further reasons for our recommendation, we should confidently refer to the beneficial results which are universally admitted to have arisen from the repeal of the duty on printed goods, of which this duty on stained paper may be considered as having formed a part, and which we deeply regret was not included in that most salutary and beneficial measure.

In submitting to your Lordships our recommendation that this duty should be repealed, we beg to suggest, that this measure should be effected as speedily as the state of the revenue will admit, and if possible, simultaneously with the reductions and consolidation of the paper duty which we have already proposed; since it appears to us that the advantages which we anticipate from this latter measure will be in the highest degree increased by the concurrent repeal of the duty on stained paper.

The principal results of our examination of the duties, which form the subject of the present Report, may be recapitulated as follows:—

1st. That the two existing classes of paper should be consolidated into one.

2nd. That the rate of duty should be fixed at $1\frac{1}{2}d.$ per lb. on all paper.

3rd. That all classes of paste-boards and mill-boards be in like manner consolidated, and that the duty to be levied on them be fixed at 14*s.* per cwt.

4th. That the reduced duties be collected in the round following the charge.

5th. That on the reduction of duty, the allowance to hot-pressers and clothiers be discontinued.

6th. That the penalties now existing be revised, with a view to their reduction.

7th. That the Acts of Parliament relating to paper be revised and consolidated, and that the manufacturers should be furnished by the Board of Excise with a digest of the regulations affecting their trade.

8th. That the survey on makers of tea-trays, bottle-stands, and other articles of that description, be discontinued; and

9thly. That the duty on stained paper be repealed, and the survey abolished.

HENRY PARNELL.
HENRY BERENS.
HENRY L. WICKHAM.

Office of Excise Inquiry,
5, *Whitehall Place,*
30*th June*, 1835.

Note.—We beg to call attention to a communication which we have received, since the completion of this Report, from Mr. Hetherington, Surveying-general-examiner, annexed in the Appendix, No. 74, which is strongly illustrative of the difficulty to which we have alluded, of distinguishing first-class from second-class paper, and which gives at the same time a striking example of the hardship to which the manufacturers are exposed in consequence of the uncertainty of the definition contained in the Act 43 Geo. 3, c. 69.

LIST OF APPENDIX

TO

The Fourteenth Report of the Commissioners of Excise Inquiry.

PAPER.

REPORTS, PAPERS, &c.

ENGLAND.

No. 1. Extracts from the 10th of Anne, c. 18, A. D. 1711, taken from vol. ix. of the Statutes of the Realm, relating to the Duties on Paper.

No. 2. Historical Sketch of Paper, &c. extracted from M'Culloch's Commercial Dictionary.

No. 3. Letter from Mr. John Dickinson, of London, enclosing copy of a Letter respecting the Paper Duty; dated 15th December, 1834.

No. 4. Letter from Mr. John Smith, Morton Mills, near Bingley, containing his Replies to some Queries with reference to Paper Staining; dated 14th December, 1834.

No. 5. Letter from Mr. Wm. Fincher, Ivy Bridge, Devon, suggesting that the time allowed for the Payment of the Paper Duty should be shortened; dated 9th October, 1833.

No. 6. Letter from Mr. Samuel Tucker, Duke-street, Liverpool, offering some Suggestions as to fixing the Excise Labels on Reams of Paper; dated 7th February, 1834.

No. 7. Letter from Messrs. Bowen & Co., Park-walk, Little Chelsea, complaining of the Duty charged on Stained Papers used for Patterns; dated 14th January, 1834.

No. 8. Copy of Petition to the Lords of the Treasury, from Mr. Dickinson, Mr. Magnay, Mr. Phipps, and Mr. Gaussen, Paper Manufacturers, praying the Repeal, or the Reduction and Consolidation of the Duties on Paper.

SCOTLAND.

No. 9. Letter from Mr. Edward Collins, Dalmuir, Glasgow, complaining of not being permitted to glaze Paper; dated 29th December, 1833.

No. 10. Letter from Mr. A. Pirie, jun. and Mr. Alexander Irvine, as to Restrictions on Paper; dated 15th February, 1834.

IRELAND.

No. 11. Letter from Mr. John Williams, Bride's Town Paper Mills, Cork, submitting a Plan for regulating the Duty on Paper; dated 14th October, 1833.

No. 12 Letter from Messrs. J. and R. Hardum, Fairbrook, Waterford, suggesting that the Paper Duty be charged, as heretofore, on the Engine; dated 30th November, 1833.

No. 13. Letter from Messrs. C. M'Donnell and Sons, Merchant's Quay, Dublin, relative to Imperfections in the Excise Laws as regards Paper; dated 3d December, 1833.

No. 14. Letter from Mr. John M'Donnell, Saggard Paper Mill, with Suggestions as to the Paper Duty; dated 3d December, 1833.

No. 15. Letter from Mr. Joseph M'Cullough, Roan Paper Mills, near Armagh, suggesting that the Paper Duty should be charged on the Engine; dated 4th December, 1833.

ACCOUNTS.

No. 16. A Return specifying the Rates of Duty and Amount of Duty received upon each denomination of Paper, in each Year since 1770; dated 21st May, 1834.

No. 17. A similar Return on Stained Paper since 1770; dated 7th January, 1835.

No. 18. A Return of the Total Number of Paper Makers (exclusive of Stained Paper Makers) in England, Scotland, and Ireland respectively, for the Year ended 5th January, 1835; dated 29th April, 1835.

No. 19. A Return of the Total Number of Pasteboard Makers, in England, Scotland, and Ireland respectively, for the Year ended 5th January, 1835; dated 29th April, 1835.

No. 20. A Return of the Number of pounds weight of Paper made in each Collection of Excise, during each of the last Three Years; distinguishing the qualities, whether of the first or second class, with the amount of Duty thereon; dated 30th June, 1834.

No. 21. A similar Return for the Year ended 5th January, 1835; dated 18th April, 1835.

No 22. An Account of the Quantities of the different sorts of Paper charged with Duties in each of the Three Years ended the 5th January, 1833; the rates of Duty on such Paper, the Gross and Net Produce of the Duties, the Drawbacks on Paper Exported, and the Cost per cent. at which the Net Revenue is collected, separating the Accounts of England, Scotland, and Ireland; dated 5th August, 1833.

No. 23. A similar Return for the Year ended 5th January, 1834; dated 24th April, 1834.

No. 24. A similar Return for the Year ended 5th January, 1835; dated 18th April, 1835.

No. 25. A Return of the Quantity of Paper exported from Great Britain and Ireland, in each of the last Three Years, with the amount of Drawback thereon; dated 30th June, 1834.

No. 26. A Return of the Quantities of Paper Exported, distinguishing Books from other descriptions of Paper, and the Total Amount of Drawback allowed upon them, respectively, in the Year ended 5th January; dated 1st January, 1835.

No. 27. A similar Return for the Year ended 5th January, 1835; dated 18th April, 1835.

No. 28. A Return distinguishing the Allowances on Paper made to the King's Printer, and to the Universities, &c. and the allowances to Hot Pressers, and various Manufacturers; dated 27th December, 1834.

No. 29. A similar Return for the Year ended 5th January, 1835; dated 18th April, 1835.
No. 30ª. A Statement of the Duty on Paper, returned during the Years 1830, 1831, and 1832, on Bibles &c. printed at the Universities; dated 8th November, 1833.
No. 30ᵇ. A Return of all Prosecutions against Paper Makers, distinguishing each class, specifying the Amount of Penalties awarded in each case, the Amount recovered, and the Amount remitted, for the Year ended 5th January, 1834.
No. 31. A Return of all Duties upon Paper lost after their being charged upon the Manufactures in the last Seven Years, with the reasons why those Duties were lost; dated 20th December, 1834.
No. 32. A similar Return for the Year ended 5th January, 1835; dated 18th April, 1835.
No. 33. A Return specifying the Names of the several Printers, Painters, or Stainers of Paper in England, Scotland, and Ireland, respectively, the Town or Place in which each Manufactory is situated, the District or Collection in which it is included, the Amount of Duty paid by each Maker, in the Year ended 5th January, 1833, and the Total Number and Expense of the Officers employed in the Collection of such Duty; dated 11th December, 1833.
No. 34. An Account of the Number of Yards of Stained Paper charged with Duty in each of the Three Years ended 5th January, 1834, with the Amount of Duty thereon, and also, the Quantities Exported, and the Amount of Drawback during the same period; dated 6th December, 1834.
No. 35. A similar Account for the Year ended 5th January, 1835, dated 18th April, 1835.

EXAMINATIONS.

ENGLAND.

No. 36.	Sir Francis H. Doyle, Chairman of the Board of Excise	Dated 11th Dec.	1834
No. 37.	W. K. Dehany, Esq. Solicitor of Excise	,, ,,	
No. 38.	Mr. W. Hetherington, Surveying General Examiner	29th Oct.	1833
No. 39.	Mr. W. Hetherington, Surveying General Examiner	9th Dec.	1834
No. 40.	Mr. Sayell, Retired Officer of Excise	11th Nov.	1834
No. 41.	Mr. John Dickinson and others, Deputation of Paper Makers	7th Dec.	1834
No. 42.	Mr. J. W. Parker, Publisher Strand	18th	,,
No. 43.	Mr. Chas. Knight, do. Ludgate-street	,,	,,
No. 44.	Mr. W. Gaussen, Paper Maker Temple	9th	,,
No. 45.	Mr. John Gater, do. South Stoneham, near Southampton	17th	,,
No. 46.	Sir Jas. Williams and Mr. Boyle, Paper Stainers, Smithfield	18th	,,
No. 47.	Mr. N. Hinchliff, Paper Stainer, Smithfield	9th	,,
No. 48.	Mr. H. Bowen and Mr. John Goodwin, Paper Stainers, Smithfield	11th	,,
No. 49.	Mr. Henry Fisher, Publisher Newgate-street	20th	,,

SCOTLAND.

No. 50.	James Cornwall, Esq. Collector of Excise	Edinburgh	7th Nov.	1833
No. 51.	A. Morton Carr, Esq. Solicitor of Excise for Scotland		,,	,,
No. 52.	Mr. James Watson, Collector of Excise	Haddington	9th	,,
No. 53.	Mr. John Clark, Acting Collector of Excise	Elgin	15th	,,
No. 54.	Mr. Thomas Dumbreck, Collector of Excise,	Perth	,,	,,
No. 55.	Mr. James M'Laren, do.	Aberdeen	,,	,,
No. 56.	Mr. Richard Jenner, do.	Glasgow	21st	,,
No. 57.	Mr. Charles Cowan and others, Deputation of Paper Makers	Edinburgh	9th	,,
No. 58.	Mr. W. Tullis, and Mr. W. Tullis, jun. Paper Makers	Ditto	11th	,,
No. 59.	Mr. Alex. Irvine, and Mr. A. Pirie, jun. Paper Manufacturers,	Aberdeen	14th	,,
No. 60.	Mr. James Lumsden and others, Deputation of Paper Makers and Stationers	Glasgow	21st	,,

IRELAND.

No. 61.	G. Pape, Esq. Collector of Excise	Dublin	2d Dec.	1833
No. 62.	Mark A. Saurin, Esq. Solicitor of Excise for Ireland		,,	,,
No. 63.	Robert Plunkett, Esq. Inspector of Revenue Police, Ireland, and John Ryan, Esq. Collector of Excise for Londonderry		9th	,,
No. 64.	Mr. Fras. Amey, do.	Belfast	29th Nov.	1833
No. 65.	Mr. Thos. Gill, do.	Drogheda	6th Dec.	1833
No. 66.	Mr. Norman Ash, do.	Galway	,,	,,
No. 67.	Mr. Saml. Crowther, do.	Londonderry	,,	,,
No. 68.	Mr. Saml. Morewood, do.	Naas	7th	,,
No. 69.	Mr. John M'Donnell, Paper Manufacturer,	Saggard	3d Dec.	1833
No. 70.	Mr. John M'Donnell, Paper Maker, Saggard, and Mr. Edward M'Donnell, of the Firm of C. M'Donnell and Sons, Paper Makers	Dublin	10th Dec.	1833
No. 71.	Mr. Patrick Boylan, and Mr. Richard Austin, Stained Paper Manufacturers		,,	,,
No. 72.	Mr. William Evans and others, a Deputation of Paper Stainers	Ditto	,,	,,
No. 73.	Mr. B. Sullivan, Paper Manufacturer	Ditto	,,	,,

No. 74. Letter from Mr. W. Hetherington, Surveying General Examiner, respecting a Seizure of Paper of the Second Class, which had been made as being considered First Class Paper; dated 14th July, 1835.

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APPENDIX TO THE FOURTEENTH REPORT.

REPORTS, PAPERS, &c.

Appendix No. 1.

Extracts from the 10th Ann, c. 18, A. D. 1711, taken from vol. ix. of the Statutes of the Realm. Printed by command of his Majesty Geo. III. 1822.

Section xxxvii.

No. 1.

Extracts from the 10th Ann, c. 18, A.D. 1711.

Duty on Paper, &c. imported, &c. for 32 years from 24th June 1712.

'And be it enacted by the authority aforesaid, That there shall be raised, levyed, collected, and paid unto and for the use of her Majesty, her heires, and successors, for and upon all paper of what kind soever, and all pastboards, mildboards and scaleboards, and all books, prints, and maps, which at any time or times within or during the terme of thirty-two years, to be reckoned from the foure and twentieth day of June one thousand seven hundred and twelve, shall be imported or brought into the kingdome of Great Britaine (over and above all other customes, subsidies, and duties imposed upon or payable for the same) the severall and respective rates and duties hereinafter expressed: (that is to say)

Atlas Fine.

'For and upon all [paper*] usually called or known by the name of Atlas Fine, which [shall*] be imported or brought in as aforesaid, the sume of sixteene shillings for every reame, and after that rate for a greater or lesser quantity.

Atlas Ordinary.

'For and upon all paper usually called or knowne by the name of Atlas Ordinary, which shall be imported or brought in as aforesaid, the sume of eight shillings for every reame, and after that rate for a greater or lesser quantity.

Imperial Fine.

'For and upon all paper usually called or knowne by the name of Imperiall Fine, which shall be imported or brought in as aforesaid, the sume of sixteene shillings for every reame, and after that rate for a greater or lesser quantity.

Super Royal Fine.

'For and upon all paper usually called or knowne by the name of Super Royal Fine, which shall be imported or brought in as aforesaid, the sume of twelve shillings for every reame, and after that rate for a greater or lesser quantity.

Royal Fine.

'For and upon all paper usually called or knowne by the name of Royall Fine, which shall be imported or brought in as aforesaid, the sume of eight shillings for every reame, and after that rate for a greater or lesser quantity.

Medium Fine.

'For and upon all paper usually called or knowne by the name of Medium Fine, which shall be imported or brought in as aforesaid, the sume of six shillings for every reame, and after that rate for a greater or lesser quantity.

Demy Fine.

'For and upon all paper usually called or knowne by the name of Demy Fine, which shall be imported or brought in as aforesaid, the sume of fower shillings for every reame, and after that rate for a greater or lesser quantity.

Demy Second.

'For and upon all paper usually called or knowne by the name of Demy Second, which shall be imported or brought in as aforesaid, the sume of two shillings and sixpence for every reame, and after that rate for a greater or lesser quantity.

Demy Printing.

'For and upon all paper usually called or knowne by the name of Demy Printing, which shall be imported or brought in as aforesaid, the sume of one shilling and eightpence for every reame, and after that rate for a greater or lesser quantity.

Fine Holland Royal.

'For and upon all paper usually called or knowne by the name of Fine Holland Royall, which shall be imported or brought in as aforesaid, the sume of three shillings and three pence for every reame, and after that rate for a greater or lesser quantity.

Fine Holland Second.

'For and upon all paper usually called or knowne by [the*] name of Fine Holland Second, which shall be imported or brought in as aforesaid, the sume of two shillings for every reame, and after that rate for a greater or lesser quantity.

Blue Royal.

'For and upon all paper usually called or knowne by the name of Blue Royall, which shall be imported or brought in as aforesaid, the sume of two shillings for every reame, and after that rate for a greater or lesser quantity.

Painted Paper.

'For and upon all Painted Paper which shall be imported or brought in as aforesaid, the sume of eight shillings for every reame, and after that rate for a greater [or lesser*] quantity.

Cartridge Paper.

'For and upon all paper usually called or knowne by the name of Cartridge Paper, which shall be imported or brought in as aforesaid, the sume of one shilling and sixpence for every reame, and after that rate for a greater or lesser quantity.

Elephant Fine.

'For and upon all paper usually called or knowne by the name of Elephant Fine, which shall be [imported or*] brought in as aforesaid, the sume of eight shillings for every reame, and after that rate for a greater or lesser quantity.

Ordinary Elephant.

'For and upon all paper usually called or knowne by the name of Ordinary Elephant, which shall be imported or brought in as aforesaid, the sume of three shillings and threepence for every reame, and after that rate for a greater or lesser quantity.

Fine Large Post.

'For and upon all paper usually called or knowne by the name of Fine Large Post, which

* Interlined on the roll.

No. 1.

Extracts from the 10th Ann, c. 18, A.D. 1711.

'shall be imported or brought in as aforesaid, the sume of two shillings and sixpence for every 'reame, and after that rate for a greater or lesser quantity.

Fine Foolscap.

'For and upon all paper usually called or knowne by the name of Fine Foolscap, which 'shall be imported or brought in as aforesaid, two shillings and sixpence for every reame, and 'after that rate for a greater or lesser quantity.

Second Foolscap.

'For and upon all paper usually called or knowne by the name of Second Foolscap, which 'shall be imported or brought in as aforesaid, two shillings for every reame, and after that 'rate for a greater or lesser quantity.

Bastard or Double Copy.

'For and upon all paper usually called or knowne by the name of Bastard or Double Coppy, 'which shall be imported or brought in as aforesaid, two shillings for every reame, and after 'that rate for a greater or lesser quantity.

Chancery Double.

'For and upon all paper usually called or knowne by the name of Chancery Double, which 'shall be imported or brought in as aforesaid, two shillings for every reame, and after that 'rate for a greater or lesser quantity.

Superfine Pot.

'For and upon all paper usually called or knowne by the name of Superfine Pott, which 'shall be imported or brought in as aforesaid, two shillings for every reame, and after that 'rate for a greater or lesser quantity.

Second Fine Pot.

'For and upon all paper usually called or knowne by the [name of*] Second Fine Pott, 'which shall be imported or brought in as aforeaid, one shilling and sixpence for every reame, 'and after that rate for a greater or lesser quantity.

Genoa Royal.

'For and upon all paper usually called or knowne by the name of Genoa Royall, which 'shall be imported or brought in as aforesaid, three shillings and threepence for every reame, 'and after that rate for a greater or lesser [quantity.†]

Genoa Medium.

'For and upon all paper [usually*] called or knowne by the name of Genoa Medium, 'which shall be imported or brought in as aforesaid, two shillings and sixpence for every 'reame, and after that rate for a greater or lesser quantity.

Genoa Demy Fine.

'For and upon all paper usually called or knowne by the name of Genoa Demy Fine, which 'shall be imported or brought in as aforesaid, two shillings for every reame, and after that 'rate for a greater or lesser quantity.

Genoa Demy Second.

'For and upon all paper usually called or knowne by the name of Genoa Demy Second, '[which*] shall be imported or brought in as aforesaid, after the rate of one shilling and 'sixpence for every reame, and after that rate for a greater or lesser quantity.

Genoa Crown Fine.

'For and upon all paper usually called or knowne by the name [of‡] Genoa Crowne Fine, 'which shall be imported or brought in as aforesaid, one shilling and sixpence for every reame, 'and after that rate for a greater or lesser quantity.

Genoa Crown Second.

'For and upon all paper usually called or knowne by the name of Genoa Crowne Second, 'which shall be imported or brought in as aforesaid, one shilling for every reame, and after 'that rate for a greater or lesser quantity.

Genoa Foolscap Fine.

'For and upon all paper usually called or knowne by the name of Genoa Foolscap Fine, 'which shall be imported or brought in as aforesaid, one shilling and sixpence for every reame, 'and after that rate for a greater or lesser quantity.

Genoa Foolscap Second.

'For and upon all paper usually called or knowne by the name of Genoa Foolscap Second, 'which shall be imported or brought in as aforesaid, one shilling for every reame, and after 'that rate for a greater or lesser quantity.

German Lombard.

'For and upon all paper usually called or knowne by the name of German Lombard, which 'shall be imported or brought in as aforesaid, one shilling for every reame, and after that 'rate for a greater or lesser quantity.

German Demy.

'For and upon all paper usually called or knowne by the name of German Demy, which 'shall be imported or brought in as aforesaid, one shilling and sixpence for every reame, and 'after that rate for a greater or lesser quantity.

German Crown.

'For and upon all paper usually called or knowne by the name of German Crowne, which 'shall be imported or brought in as aforesaid, one shilling for every reame, and after [that 'rate*] for a greater or lesser quantity.

German Foolscap.

'For and upon all paper usually called or knowne by the name of German Foolscap, which 'shall be imported or brought in as aforesaid, one shilling for every reame, and after that rate 'for a greater or lesser quantity.

Pasteboards, Scaleboards, &c.

'For and upon all Pastboards, Mildboards, and Scaleboards, which shall be imported or 'brought in as aforesaid, five shillings for every hundred weight, and after that rate for a 'greater or lesser quantity.

All other Paper £20 per cent. ad valorem.

'And for and upon all other Paper, white or browne, or of any other colour or kind what-'soever, which shall be imported or brought in as aforesaid, (not being particularly charged 'in this Act,) a duty after the rate of twenty pounds for every one hundred pounds of the true 'and real value of the same, and after that rate for a greater or lesser quantity.'

SECTION XXXVIII.

Books, Prints, and Maps imported £30 per cent. ad valorem.

'And it is hereby enacted, That there shall be answered and paid to her Majestie, her heires, 'and successors, for and upon all Books, Prints, and Mapps printed or wrought off in any 'parts beyond the seas, which at any time or times within or during the terme last menčoned, 'shall be imported or brought, bound or unbound, into Great Britaine, (over and above the 'present duties thereupon,) a duty after the rate of thirty pounds for every one hundred pounds 'of the true and reall vallue of the same, and after that rate for greater or lesser quantities; 'which said duties for and upon the said severall sorts of paper, and the said pastboards,

* Interlined on the roll. † 'Quantity' omitted. ‡ 'Of' omitted.

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'mildboards, and scaleboards, and the said books, prints, and maps to be imported as afore-'said, shall be paid by the respective Importers thereof from time to time.'

No. 1.

Extracts from the 10th Ann, c. 18, A.D. 1711.

SECTION XLIII.

Paid by Importer.

Paper, Pasteboard, &c. made in Great Britain.

'And be it further enacted by the authority aforesaid, That there shall be raised, levied, 'collected, and paid to and for the use of her Majesty, her heires, and successors, for and upon 'all Paper of what kind soever, and upon all Pastboards, Mildboards, and Scaleboards which 'shall, at any time or times within or during the terme of thirty-two years, to be reckoned from 'the foure and twentieth day of June one thousand seven hundred and twelve, be made in 'Great Britaine, the severall and respective duties hereinafter menčoned: (that is to say)

Demy Fine.

'For and upon all paper usually called or knowne by the name of Demy Fine, which shall 'be soe made in Great Britaine, the sume of one shilling and sixpence for every reame, and 'after that rate for a greater or lesser quantity.

Demy Second.

'For and upon all paper usually called or knowne [by the name*] of Demy Second, which 'shall be soe made in Great Britaine, the sume of one shilling for every reame, and after that 'rate for a greater or lesser quantity.

Crown Fine.

'For and upon all paper usually called or knowne by the name of Crowne Fine, which 'shall be soe made in Great Britaine, the sume of one shilling for every reame, and after 'that rate for a greater or lesser quantity.

Crown Second.

'For and upon all paper usually called or knowne by the name of Crowne Second, which 'shall be soe made in Great Britaine, the sume of ninepence for every reame, and after that 'rate for a greater or lesser quantity.

Foolscap Fine.

'For and upon all paper usually called or knowne by the name of Foolscap Fine, which 'shall be soe made in Great Britaine, the sume of one shilling for every reame, and after that 'rate for a greater or lesser quantity.

Foolscap Second.

'For and upon all paper usually called or knowne by the name of Foolscap Second, which 'shall be soe made in Great Britaine, the sume of ninepence for every reame, and after that 'rate for a greater or lesser quantity.

Fine Pots.

'For and upon all paper usually called or knowne by the name of Fine Potts, which shall 'be soe made in Great Britaine, the sume of one shilling for every reame, and after that rate 'for a greater or lesser quantity.

Second Pots.

'For and upon all paper usually called or knowne by the name of Second Potts, which 'shall be soe made in Great Britaine, the sume of sixpence for every reame, and after that rate 'for a greater or lesser quantity.

Brown Large Cap.

'For and upon all paper usually called or knowne by the name of Browne Large Cap, which 'shall be soe made in Great Britaine, the sume of sixpence for every reame, and after that 'rate for a greater or lesser quantity.

Small Ordinary Brown.

'For and upon all paper usually called or knowne by the name of Small Ordinary Browne, 'which shall be soe made in Great Britaine, the sume of fourepence for every reame, and 'after that rate for a greater or lesser quantity.

Whited Brown.

'For and upon all paper usually called or knowne by the name of Whited Browne which 'shall be soe made in Great Britaine, the sume of sixpence for every bundle, each bundle 'containeing forty quires, and after that rate for a greater or lesser quantity.

Pasteboards, &c.

'For and upon all Pastboards, Mildboards, and Scaleboards which shall be soe made in 'Great Britaine, three shillings for every hundred weight, and after that rate for a greater or 'lesser quantity. And,

Paper not particularly charged.

'For and upon all other Paper, white or browne, or of any other colour or kind whatsoever, 'which shall be made in Great Britaine as aforesaid, (not being particularly charged in this 'Act,) a duty after the rate of twelve pounds for every one hundred pounds of the true and 'reall value of the same, and after that rate for any greater or lesser quantities, which said 'duties for and upon the said severall sorts of paper and other the commodities last menčoned, 'to be made in Great Britaine, shall be paid by the Makers thereof respectively.'

Paid by Maker.

APPENDIX No. 2.

Extract from Mr. McCulloch's Commercial Dictionary.

No. 2.

Extract from 'McCulloch's Commercial Dictionary.

Historical Sketch of Paper.

HISTORICAL SKETCH OF PAPER.

Difference between ancient and modern Paper.—It has often been a subject of wonder with those learned and ingenious persons who have written concerning the arts of the ancient world, that the Greeks and Romans, although they possessed a prodigious number of books, and approached very near to printing in the stamping words and letters, and similar devices, should not have fallen upon the art; the first rude attempts at typography being sufficiently obvious, though much time and contrivance have been required to bring the process to the perfection in which it now prevails. They ought rather, perhaps, to have wondered that the more civilized nations of antiquity did not invent paper, which must precede the invention of printing, as may be easily shown. The rocks, pillars of stone or of marble, and especially the walls of edifices, supply fixed surfaces, upon which, were we unprovided with more convenient tablets, much valuable information might be preserved; and were all our public and many of our private buildings thickly covered with inscriptions, the memory of divers historical facts, and other matters of importance, might be handed down to posterity. Men wrote thus in very remote ages;

* Interlined on the roll.

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and the old usage is still retained in many instances, particularly in our churches and cemeteries. In very remote ages, also, we read that they were accustomed to write upon portable surfaces of various kinds: and if it were possible to deprive us of our ordinary means of fixing and communicating our thoughts, modern ingenuity would speedily reinvent numerous expedients which have long been superseded; and we should have recourse to plates of metal of various dimensions, sometimes, probably, as thin as foil; to slices of soft light wood, not thicker than those of which band-boxes are sometimes made; to cloth, leather, and the like. These materials would often be primed, like the canvass of painters, that they might more readily receive and more plainly show the ink or paint that formed the characters. It is evident that, in the course of time, large libraries might be gradually composed of books constructed in this manner; and the whole amount of human learning might still be very considerable. The substances which we have enumerated are all somewhat costly: it would be desirable, therefore, to find one that was cheaper; and we should doubtless direct our attention very early to that which has served the office of paper in all times, and is used as such in some countries of the East at this day—we mean the leaves of trees. Some of the palms and other vegetables, that are natives of hot countries, furnish the orientals with books that are not incommodious; the leaves of the indigenous plants of Great Britain are not so well suited for the purpose: but by care in the selection, and skill in the preparation, some might certainly be chosen, which would, in some degree, be fit to receive writing. Leaves, when they are dry, are apt to split in the direction of the fibres: it has commonly been found expedient, therefore, to glue others at the back in an opposite direction, and by thus crossing the fibres at right angles, the texture is strengthened; and when it has been pressed and polished, the page is less unseemly and inconvenient than might have been supposed. Such, in the main, was the structure of the ancient paper. In Sicily, and in other countries on the shores of the Mediterranean Sea, but principally in Egypt and in the Nile, or rather in the ponds and ditches that communicate with that river, grows, in the nineteenth century after the death of the last of the Ptolemies, as of old under that illustrious dynasty, and under their predecessors the Pharoahs, a lofty and most stately reed or rush, the *Cyperus papyrus* of modern botanists. It has been introduced into the hothouses of some of our botanical gardens, where it may be seen conspicuous with its long, drooping, and graceful plume. A description of the various purposes to which the ancients applied this useful plant would fill a volume; we shall speak of that only from which it has earned an immortality of renown. The inner bark was divided with a needle into very thin coats; these were placed side by side longitudinally, and the edges were glued together; similar layers were glued across these behind at right angles, to give the page the requisite strength; and the sheets were pressed, dried, polished, and otherwise prepared for use. Ancient writers have described the process, and especially Pliny, (*Hist. Nat.* lib. xiii. c. 11, 12, 13.) From that naturalist, and the notes of Hardouin, and his other commentators, it may be fully traced; and Mr. Bruce has collected the authorities, and has added his own observations, in the 7th vol. of the 8vo. edition of his *Travels*. That remarkable person even attempted to make paper from the Papyrus, in which, however, he was not very successful, and he imputes his failure to the erroneous directions of Pliny; for it seems not to have occurred to him, that had he endeavoured, trusting to written directions, without experience and traditional art, to make modern paper, or even a pair of shoes, he would, most probably, have been equally infelicitous. Alexandria was the chief seat of this valuable manufacture, but in later periods much was also made at Rome, where an article of superior beauty was produced. Pliny enumerates the various kinds of paper that were composed—from the coarsest, which was used, like our brown paper, for packing, to the most expensive and finest. The consumption of paper was very considerable; it seems to have been tolerably cheap; and since the principal part was made at Alexandria, it was an important article in the commerce of that city, furnishing employment for many workmen and much capital. Flavius Vopiscus relates that in the third century the tyrant Firmus used to say there was so much paper there, and so large a quantity of the glue or size used in preparing it, that he could maintain an army with it: "*Tantum habuisse de chartis, ut publice sæpe diceret, exercitum se alere posse papyro et glutino.*" We may doubt whether the value of paper which any single city now contains would do the like. Learned men have discussed the antiquity of this manufacture. It is not improbable that an earlier date ought to be assigned to it than is commonly given; nor ought we rashly to conclude that it was unknown at a particular period, because it is not mentioned in a poem of that time, for the poet sought to celebrate the achievements of gods and heroes, and not to compose an encyclopædia, or a dictionary of the arts and sciences. Ancient paper was white, smooth, durable, and well adapted in all respects for writing, but it was not suited for the printer; by reason of the closeness of the grain, it would not receive the ink from the types more kindly than shavings of wood, &c., and so brittle was its texture that it would have shivered into pieces under the press. Nor did it resemble modern paper in its structure; it was, in truth, an inartificial mass; leaves, or rather strips of bark ("*viscera nivea virentium herbarum,*") being pasted together by the edges, others were laid across them behind; whereas the paper which we now use is, perhaps, the most subtle and extraordinary of human inventions. If a cistern or other vessel be filled with water turbid with lime or clay, and the earth allowed to subside slowly, the water being evaporated or drawn off gently and the sediment left to dry, the calcareous or argillaceous deposit will represent faithfully the formation of paper, and it will be smooth and of an equal thickness throughout; for an equal portion of the earth of which it is formed was suspended in the troubled water over each point in the bottom where it finally lodged. In making paper, the water is turbid with the pulp or paste of triturated rags, and the suspended pulp is not suffered to subside slowly; but a sieve or frame of wire gauze is

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dipped equally into the cistern, and is raised gently to the surface, and agitated in a level position, which facilitates the passage of the water through the wires, while the fibres of rag are in some degree interwoven by it, and, remaining on the surface of the sieve, form the sheet of paper. This is pressed between felts to exclude the water and to render its texture closer; it is dried and sized, and undergoes various operations which it is unnecessary to enumerate, as we seek only to show that the result of this wonderful invention is as much an aqueous deposit as the earthy sediment at the bottom of a cistern, although it is obtained more rapidly. Modern paper has nothing in common with the ancient, save that vegetable fibre is the basis of both. The application of rotary motion has effected wonders in many of the arts, nor have the results been less astonishing in the paper-mill: instead of dipping the sieves or frames into the cistern of turbid water, a circular web, a round towel of woven wire, revolves under the vessel, receives the deposit, conveys it away, and, by an adjustment of marvellous delicacy, transfers it uninjured, although as frail as a wet cobweb, to a similar revolving towel of felt; thus an endless web of paper is spun, as long as the machine continues to move, and the water charged with pulp is supplied. We are unable to pursue the process, however interesting; for we desire merely to explain the general principle according to which our paper is constructed. It is to this admirable material that we owe the invention of printing, which could not subsist without it; its pervious and spongy texture imbibes and retains the ink, and its toughness resists the most violent pressure; and, in a well-bound book, under favourable circumstances, its duration is indefinite, and for all practical purposes, eternal! It is true that legal documents are sometimes printed on parchment, which is less liable to be torn or injured by rubbing, and the luxury of typography occasionally exhibits a few impressions of a splendid work upon vellum, and that these two substances were known to the ancients; but they are necessarily expensive, and the cost of either far exceeds the price of the best penmanship; so that it would be altogether unprofitable to cast types, to construct presses, and to incur the various and heavy charges of an establishment for printing, unless we possessed a cheaper material.

We owe the introduction of paper into Europe to the Arabians or Moors. There is some uncertainty as to the precise era of its first appearance, and we are unable to trace the origin of the precious invention, or even to imagine by what steps men were led to it. We cannot conceive how any one could be tempted to pound wet rags in a mortar, to stir the paste into a large body of water, to receive the deposit upon a sieve, to press and to dry it. The labour of beating rags into pulp by the hand would be as hopeless as it would be tedious and severe. It is true that paper was originally made of cotton, a substance less obstinate than linen rags, which are now commonly used. At present the fresh rags are torn in pieces by a powerful mill, formerly it was the practice to suffer them to rot, to place them in large heaps in a warm and damp situation, and to allow them to heat and ferment, and to remain undisturbed until mushrooms began to grow upon them; so that, being partially decayed, it might be less difficult to triturate them. Nevertheless the invention of paper is a mystery. The Chinese possess the arts of making paper and of printing; but we know not how long they have had them, nor whether the Mohammedans learned the former from them. The illiterate inhabitants of some of the islands in the South Seas were able to compose a species of paper, which they used in fine weather for raiment, of the bark of trees. The basis of paper being the vegetable fibre, it has been made of various substances, as straw, as well as of rags.*

Manufacture of Paper in England.—The application of paper to the purposes of writing and printing, and the fact of its being indispensable to the prosecution of the latter, render its manufacture of the highest utility and importance. But even in a commercial point of view, its value is very considerable. France, Holland, and Genoa had, for a lengthened period, a decided superiority in this department. The finest and best paper being made of linen rags, its quality may be supposed to depend, in a considerable degree, on the sort of linen usually worn in the country where it is manufactured; and this circumstance is said to account for the greater whiteness of the Dutch and Belgian papers, as compared with those of the French and Italians, and still more the Germans. The rags used in the manufacture of writing paper in Great Britain are collected at home; but those used in the manufacture of the best printing paper are imported, principally from Italy, Hamburgh, and the Austrian States, by way of Trieste. We believe, however, that it was owing rather to the want of skill, than, as has sometimes been supposed, to the inferior quality of the linen of this country, that the manufacture of paper was not carried on with much success in England till a comparatively recent period. During the seventeenth century most part of our supply was imported from the Continent, especially from France. The manufacture is said to have been considerably improved by the French refugees who fled to this country in 1685. But it is distinctly stated in *The British Merchant,* (vol. ii. p. 266,) that hardly any sort of paper, except brown, was made here previous to the Revolution. In 1690, however, the manufacture of white paper was attempted; and within a few years most branches were much improved. In 1721, it is supposed that there were about 300,000 reams of paper annually produced in Great Britain, which was equal to about two-thirds of the whole consumption. In 1783, the value of the paper annually manufactured was estimated at 780,000*l.* At present, besides making a sufficient quantity of most sorts of paper for our own use, we annually export about 100,000*l.* worth of books. We still, however, continue to import certain descriptions of paper for engraving from France, and a small supply of paper-hangings. The duty on both amounts to about 2,800*l.* a-year.

* We are indebted for this valuable historical sketch to our learned friend, T. J. Hogg, Esq. barrister at law. The reader may resort for further information as to the history of paper, to the article on it in *Rees's Cyclopædia.*

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In 1813, Dr. Colquhoun estimated the value of paper annually produced in Great Britain at 2,000,000*l.*, but Mr. Stevenson, an incomparably better authority upon such subjects, estimated it at only half this sum. From information obtained from those engaged in the trade, we incline to think that the total annual value of the paper manufactured in the United Kingdom, exclusive of the duty, may at present amount to about 1,200,000*l.* or 1,300,000*l.* There are about 700 paper-mills in England, and from 70 to 80 in Scotland. The number in Ireland is but inconsiderable. Of these mills, we believe very few have lately been unemployed. About 27,000 individuals are supposed to be directly engaged in the trade; and, besides the workmen employed in the mills, the paper manufacture creates a considerable demand for the labour of millwrights, machinists, smiths, carpenters, iron and brass founders, wire-workers, woollen manufacturers, and others, in the machinery and apparatus of the mills. Some parts of these are very powerful, and subject to severe strain; and other parts are complicated and delicate, and require continual renovation. Owing to this, the manufacture is of much greater importance, as a source of employment, than might at first be supposed, or than it would seem to be considered by government, who have loaded it with an Excise duty amounting to more than *three times as much as the total wages of the work-people employed!*

The modern discoveries in chemical science have not only materially facilitated the manufacture, but have greatly enlarged the supply of materials from which paper may be made. Until these few years, the sweepings of cotton mills, owing to the grease and dirt with which they are mixed up, were of no value whatever, except as manure: but means having been discovered of rendering them white, they are now made into very good paper; and the neighbourhood of Manchester has in consequence become a principal seat of the manufacture.

During the present century, so remarkable for improvements in the arts, this manufacture has been signally promoted, notwithstanding the Excise regulations, by the application of machinery to the conversion of pulp into paper. The first idea of this originated in France; a model of the machinery was brought to this country by a M. Didot, which, though very far from giving assurance of success, was yet sufficient to induce English capitalists and engineers, particularly Mr. Donkin, to follow up the scheme; and in the course of a few years they have brought it to a high degree of perfection. Mr. Dickinson of Hertfordshire, one of the most intelligent mechanists and extensive paper manufacturers in England, has invented a machine of different construction for the same purpose, and has also introduced various subsidiary improvements into the manufacture. The result is all but miraculous. By the agency of a great deal of complicated machinery, so admirably contrived as to produce the intended effect with unerring precision and in the very best manner, a process, which in the old system of paper-making occupied about three weeks, is performed in as many minutes! A continuous stream of fluid pulp is, within this brief space of time, and the short distance of 30 feet, not only made into paper, but actually dried, polished, and every separate sheet cut round the edges, and rendered completely ready for use! The paper manufactured by this wonderful combination of intelligence and power is, at once, moderate in price, and for most purposes superior in quality to that which was formerly made by hand. The sample before the reader, though not the finest that is made, will warrant what is now stated. Mr. Dickinson has very recently made an important improvement in the paper manufacture, on the principle of veneering in cabinet work. He makes two webs of paper, each by a separate process; and by laying them together while in an early stage, they are rendered inseparable by the pressure to which they are subjected. This paper is used in copper-plate printing, and by adopting a peculiar method of preparing the pulp, and selecting a finer rag for the web which forms the face of the paper, it is much better calculated for taking a fine impression. This admirable invention has put nearly a total stop to the importation of French paper, which was formerly used in considerable quantities by copper-plate printers.

Duty on Paper. Excise Regulations.—It is difficult to say whether the duty on paper, or the regulations under which that duty is collected, be the more objectionable. All writing, coloured, or wrapping paper, cardboards, and pasteboards, are denominated first class paper, and pay 3*d.* per pound duty, (28*s.* a cwt.), unless *manufactured wholly of tarred ropes, without the tar being previously extracted*, in which case the paper is denominated second class, and pays 1½*d.* per pound (14*s.* a cwt.) Millboards and scaleboards, made of the same materials as second class paper, pay 2¼*d.* per pound (21*s.* a cwt.) duty.

The duty on the various descriptions of first class paper varies from about 25 or 30 per cent. on the finest, to about 200 per cent. on the coarsest! A duty so oppressive has led to the commission of very great frauds, which all the vigilance of the officers, and the endless multiplication of checks and penalties, have been unable to prevent; the real effect of such miserable devices being to injure the honest manufacturer, and to give those of a different character greater facilities for carrying on their fraudulent schemes. But laying out of view for a moment the oppressiveness of the duty, can any thing be more preposterously absurd than to interdict the manufacturer of wrapping paper (for it is to him that the regulation applies) from using any other material than *tarred ropes!* If there must be a duty on paper, let it be assessed upon the finished article on an *ad valorem* principle; but do not let the plans and combinations of the manufacturer be interfered with. Were it not for the existing regulation, wrapping paper of equal strength and better appearance than what is now manufactured might be made of much less costly materials. Since the peace, and the very general introduction of iron cables, tarred ropes have advanced considerably in price; but as the use of *any other material whatever* would occasion an increase of 14*s.* a cwt. of duty, advantage cannot be taken of this circumstance; so that the Excise regulation, without putting

one sixpence into the pockets of the Government, obliges the public to pay an increased price for an inferior article! Neither is this its only effect; a good deal of the refuse thrown out in sorting rags, which might be used in the manufacture of coarse wrapping paper, is at present sold by the manufacturers for about 3*s.* a cwt., while a good deal that might be used in the same way cannot be sold at all, but is absolutely lost. It is plain, therefore, that this regulation has a twofold operation; first, in adding to the cost of wrapping paper, by compelling it to be made from a comparatively expensive article; and secondly, in adding to the expense of fine paper, by preventing the refuse of the rags used in its manufacture from being beneficially employed.

The other regulations in the Excise Acts (34 Geo. III. c. 20, and 42 Geo. III. c. 94) as to paper, are of a piece with that now brought under the reader's notice. Every step of the manufacture must be conducted under the *surveillance* of the Excise; and the provisions as to entries, folding, weighing, sorting, labelling, removing, &c. are not only exceedingly numerous, but are in the last degree vexatious, at the same time that compliance with them is enforced under ruinous penalties. That this is not an exaggerated statement will be obvious from the following extracts from the statements of manufacturers, given in Mr. Poulett Thomson's admirable speech on the taxation of the empire, 26th of March, 1830.

'We are bound,' says a manufacturer on whose accuracy and honour I (Mr. P. Thomson) can rely, 'to give 24 or 48 hours' notice (according to the distance the exciseman 'lives,) before we can change any paper, and to keep it in our mills for 24 hours afterwards 'before we send it to market, unless it has been reweighed by the supervisor; to have the 'different rooms in our manufactories lettered, to have our engines, vats, chests, and presses 'numbered, and labels pasted on each ream; should we lose one label the penalty is £200. I 'generally write a request for 500 labels to the Excise at one time; and should any person 'get into my mill, and steal or destoy them, the penalty would be £100,000. I believe there 'is not any kind of paper pays more than 20*s.* per ream duty. If the penalty were 40*s.* it 'would be quite sufficient to answer every purpose for the security of the Revenue. We 'are obliged also to take out a yearly licence; and a mill with one vat pays as much as 'one that has ten.'

Another says, 'It is no slight aggravation of the evil, that the laws are so scattered and 'confused as to render it almost impossible for any body to have a knowledge of them; and 'frequently what is a great annoyance to an honest man, is no check to a rogue. It is true 'the Excise laws are seldom, or perhaps never, acted upon to their utmost rigour; but still 'they confer almost unlimited power on those who have the administering of them, over the 'property of all who come under their influence; and I am persuaded that they never could 'have existed, if they had affected the whole of the community.'

It is singular that nothing should hitherto have been done to amend regulations so justly complained of. In point of fact, they are good for nothing but the oppression of the trade. It has not been shown that their maintenance is indispensable to enable the duty to be assessed and collected; but if such be the case, it is, of itself, a sufficient ground for the repeal of the duty. Our condition is not fortunately such as to require that one of the most important manufactures carried on in the empire should be subjected to a system of oppressive regulations for the sake of £700,000 a-year.

But, though it were possible to assess and collect the duty so as to prevent fraud, without interfering with the manufacture, we should very much doubt, considering the purposes to which paper is applied, the policy of subjecting it to any duty whatever. Printers, stationers, bookbinders, type-founders, artists, copper-plate and lithographic printers, card-makers, paper-stainers, and paper-hangers, &c., are all injured by the duty on paper. But the greatest evil of all is its influence in increasing the price, and hindering the publication of books. 'This places a great obstacle in the way of the progress of knowledge, of useful and necessary arts, and of sober, industrious habits. Books carry the productions of the human mind over the whole world, and may be truly called the raw materials of every kind of science and art, and of all social improvement.' (See *Sir H. Parnell, on Financial Reform*, third edition, p. 30.)

At all events, the existing duties, varying as they do from 30 to 200 per cent. *ad valorem*, are quite exorbitant; nor can there be a doubt that they would be more productive were they adequately reduced, and assessed on reasonable principles. But, as we have shown in the article Books, it is not possible to lay a duty on the paper intended to be used in printing, without committing injustice. No one can foretell, with any thing approaching to certainty, whether a new book, or even a new edition of an old book, will sell; and the fact is, that *one-third* of the books, and *nineteen-twentieths* of the pamphlets published, do not pay their expenses. Now we ask whether, under such circumstances, anything can be more obviously unjust, more utterly subversive of every fair principle, than the imposition of the same heavy taxes upon all publications, upon those that do not sell, as well as upon those that do? Upon a successful work, the duty may only be a reasonable deduction from the profits of the author and publisher; but when (as is the case with one of three books, and 19 out of 20 pamphlets) the work does not sell, there are no profits from which to defray the duty, which has, of course, to be paid entirely out of the capital of the author or publisher! such is the encouragement given to literature, such the facilities offered to the diffusion of useful information. All other businesses meet with very different treatment. Dealers in gin or brandy, for example, may lodge their goods in bonded warehouses, and are not obliged to pay any duty upon them until they are sold for home consumption; but such privilege is denied to the bookseller, though the article in which he deals be a thousand times more capricious. He must pay the duty on the whole impression of every book, before bringing a single copy of it to market; so that he not unfrequently pays duty upon 1,000 volumes, though unable to sell above 150 or

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200, except as waste paper! Even this is not the whole injury done him: for upon an advertisement announcing the sale of a sixpenny pamphlet, as heavy a duty is charged as if it announced the sale of an estate worth £100,000.

There are but two ways of putting an end to this scandalous injustice; viz. either by entirely repealing the paper duty, or by putting publishers under the *surveillance* of the Excise, and assessing the duty on works according to the number sold at the publication price. The former would be the simpler method; but if the state of the finances will not allow of the sacrifice of the paper duty, there are no insuperable difficulties in the way of the latter alternative. And were it adopted, and the duties reduced and simplified, *justice* would be done to authors and publishers, and a very great stimulus given to t paper manufacture, without any loss of revenue.

Taxes on Literature.—These taxes have been carried to such an extent in England as to be in the highest degree injurious. They are at once impolitic, oppressive, and unjust: impolitic, because they tend to obstruct the growth and diffusion of knowledge; oppressive, because they very frequently swallow up the entire reward of the labours of the most deserving persons; and unjust, because they are not proportioned to the value of the article on which they are laid, and are, indeed, much oftener paid out of capital than out of profit.

These taxes consist of the duty on paper, the duty on advertisements, and the eleven copies given to the public libraries. The following statements, drawn up by a very competent authority, (Mr. Rees, of the firm of Longman, Rees, and Co.,) show the mode in which they operate. They refer to an octavo volume of 500 pages, with the ordinary quantity of matter on the page, and sold by retail for 12*s.* a copy.

Estimate of the cost of such a volume, when 500, 750, and 1,000 copies are printed, showing what part of this cost consists of taxes:

Five Hundred Copies.	Cost.	Duty.
Printing and Corrections	£88 18 0	0 0 0
Paper	38 10 0	8 12 10
Boarding	10 0 0	3 3 8
Advertising	30 0 0	9 0 0
	£167 8 0	20 16 6

11 copies to public libraries.	
14 copies (say) to author.	
475 copies for sale at 8*s.* 5*d.*	£199 17 11
Deduct cost	167 8 0
Profit to author and publisher, commission, and interest on capital when all are sold	£32 9 11

Seven Hundred and Fifty Copies.	Cost.	Duty.
Printing and Corrections	£95 6 0	0 0 0
Paper	57 15 0	12 19 4
Boarding	15 0 0	4 15 7
Advertising	37 0 0	11 5 0
	£205 1 0	28 19 11

11 copies to public libraries.	
14 copies to author.	
725 copies for sale at 8*s.* 5*d.*	£305 2 5
Deduct cost	205 1 0
Profit to author and publisher, commission, and interest on capital when all are sold	£100 1 5

One Thousand Copies.	Cost.	Duty.
Printing and Corrections	£102 14 0	0 0 0
Paper	77 0 0	17 5 9
Boarding	20 0 0	6 7 5
Advertising	45 0 0	13 10 0
	£244 14 0	37 3 2

11 copies to public libraries.	
14 copies to author.	
975 copies for sale at 8*s.* 5*d.*	£410 6 3
Deduct cost	244 14 0
Profit to author and publisher, commission, and interest on capital when all are sold	£165 12 3

The following statement shows the operation of the duties on a pamphlet of five sheets, or 80 pages, of which 500 copies are printed:

No. 2.

Extract from McCulloch's Commercial Dictionary.

Historical Sketch of Paper.

Pamphlet. Five Hundred Number.

Printing	£14 14 0		
Extras	5 5 0		
		Cost.	Duty.
		£19 19 0	0 0 0
Paper		6 0 0	1 0 0
Stitching		0 12 6	0 0 0
Advertising (say)		7 2 0	2 3 6
		33 13 6	3 3 6
25 copies for author and public libraries.			
475 copies for sale, 25 for £2 14*s.*	51 6 0		
Profit to author and publisher, interest, &c. after all are sold	£17 12 6		

These statements set the oppressive operation of the taxes on literature in a very striking point of view. Where the edition is an average one of 750 copies, the duties amount to about a seventh, or 14$\frac{3}{7}$ per cent. of the cost of the edition. If the edition consist of 500 or 750 copies, the duties amount to more than the entire remuneration of the author; and if it consist of 1,000 copies, they amount to about as much!

It is essential, however, to bear in mind, that the previous statements show only how the duties affect books when the entire impression is sold off at the full publication price; but this seldom happens. Excluding pamphlets, it may be truly affirmed, that, at an average, the original impression of half the books printed is hardly ever sold off, except at a ruinous reduction of price. Now if we suppose in the previous example of an edition of 750 copies, that only 625 instead of 725 were sold, the result would be that only £57 19*s.* would remain as profit to the author and publisher, and as a compensation for interest, the risk of bad debts, &c. Were only 500 copies sold, the cost would not be more than balanced; and there would be nothing whatever to remunerate the author for his labour, or the bookseller for the use of his capital. Were only 400 copies sold, Government would have received £28 19*s.* 11*d.* of duty from a speculation by which the author had lost all his labour, and the bookseller £36 15*s.* of his capital. The mere possibility of such a supposition being realized, would be a sufficient ground for a revision of the duties; but, in point of fact, such cases instead of being merely possible or rare, are of every-day occurrence.

There is a radical difference between the demand for books or of food for the mind, and food for the body. The latter is always sure, under any circumstance, to command a sale. The demand for it is comparatively constant; it cannot be dispensed with. If a tax be laid on malt, hats, or shoes, it will perhaps somewhat lessen the demand for these articles; but the quantities of them brought to market in future will sell for such an advanced price as will leave the customary rate of profit to their producers. But with books the case is altogether different. The taste for them is proverbially capricious, so much so that the most sagacious individuals are every day deceived in their anticipations as to the success of new works, and even as to the sale of new editions. But if a book do not take, it is so very ruinous an affair, that a publisher is glad to dispose of the greater part of an impression at a fourth or fifth part of its regular price; and is often, indeed, obliged to sell it as waste paper to the trunk-maker or the tobacconist.

On a late investigation into the affairs of an extensive publishing concern, it was found that, of 130 works published by it in a given time, fifty had not paid their expenses. Of the 80 that did pay, 13 only had arrived at a second edition; but, in most instances, these second editions had not been profitable. In general it may be estimated, that of the books published, a fourth do not pay their expenses; and that only one in eight or ten can be reprinted with advantage. As respects pamphlets, we know we are within the mark, when we affirm that not one in fifty pays the expenses of its publication.

Now when such is the fact, can anything be more glaringly unjust than to impose the same duty on all works before they are published? In a very few cases such duty may fall principally on the buyers, and be only a reasonable deduction from the profits of the author and publisher; but, in a vast number more, it swallows them up entirely; and, in very many cases, there are no profits for the duty to absorb, so that it falls wholly on the capital of the unfortunate author or publisher. Were the judges of the courts of law to decide cases by a throw of the dice, there would be quite as much of reason and justice in their decisions as there has been in the proceedings of our finance ministers as to taxes on literature. If books must be taxed, let publishers be put under the surveillance of the Excise; let them be obliged to keep an account of the books they sell, and let them be taxed accordingly; but do not let the loss arising from an unsuccessful literary speculation (and more than half such speculations are unsuccessful) be aggravated to a ruinous degree by the pressure of a system of taxation, than which there is nothing, even in Algiers, more unequal or oppressive.

The reduction of the advertisement duty has done something to lessen this injustice. But the above statements, which apply to the reduced duty, show that the relief is most inadequate. It acknowledges without correcting the evil. Instead of being reduced, this duty ought to have been entirely repealed. Before the reduction it only amounted to about £170,000 a-year, and there cannot be a doubt that the loss of revenue occasioned by its repeal, and by the

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repeal of half the paper duty, would at no distant period be made up by the greater productiveness of the remaining duty on paper, resulting from its greater consumption. The advertisement duty presses very severely on all sorts of works, but particularly on pamphlets; it may indeed be said to have utterly destroyed the latter class of publications, in so far at least as they are a source of profit.

But we object altogether to the imposition of taxes on books, previously to their being published. It is not possible, for the reasons already stated, that such taxes can be otherwise than unjust. This objection to them might, indeed, be removed by imposing the duties according to the number and value of the copies actually sold; still such duties must, however imposed, by raising the price of books, and preventing the diffusion of knowledge among the poorer and least instructed classes, be in the utmost degree injurious, at the same time that they can never be rendered considerably productive. They seem, in fact, to have every quality that taxes ought not to have, and hardly one that they should have.

Appendix No. 3.

No. 3.
Letter from Mr. John Dickinson.

London, 15*th December* 1834.

Mr. Dickinson presents his compliments to Mr. Harrison, and encloses a letter respecting the paper duty:

Sir, *London, September* 10.

I am induced to request space in your valuable columns for some remarks on the subject of the diffusion of knowledge, for which object I perceive that the Lord Chancellor suggests the abolition of the stamp duty on newspapers.

As a manufacturer of paper, such a change would be very beneficial to me; but from long observation of the publishing trade in general, I am induced to think that his Lordship is not aware of the extent to which the paper duty operates on the diffusion of general literature.

Of this I will offer an illustration from a publication in which his Lordship is personally interested, viz. "The Penny Magazine." For 480 numbers of this the public pay £2; the trade buy them at the rate of thirteen for 9*d.*, and the wholesale dealers and agents for country distribution have 10 per cent. allowance in addition, so that Mr. Knight, the publisher, only receives £1 5*s.*,—the difference, 15*s.*, is just 60 per cent. on the publisher's price. He, of course, has his profit on the paper as well as on the print, and the other portions of the cost of getting out the Society's work, which may be taken at 20 per cent. more at least, so that all the ingredients of the first cost, and paper duty among the rest, come to the public loaded with 80 per cent. *necessary* additional charge.

The rate of payment by the public is much the same in all other cases of books and literary productions where the sale is large and certain, but in new publications, where there is great hazard of making sales, the publisher is obliged to put on a much higher price to cover his risk, and in that case the public necessarily pay from 200 to 400 per cent. on the cost price, and the paper duty is proportionably enhanced of course. On this subject Mr. McCulloch has the following remarks in his "Commercial Dictionary" (article "Paper," p. 877,)—viz., "It is not possible to lay a duty on the paper intended to be used in printing without committing injustice. No one can foretell with anything approaching to certainty whether a new book, or even a new edition of an old book, will sell, and the fact is, that one-third of the books and nineteen-twentieths of the pamphlets published do not pay their expenses. Now, we ask whether, under such circumstances, anything can be more obviously unjust, more utterly subversive of every fair principle, than the imposition of the same heavy taxes upon *all* publications, upon those that do not sell, as well as upon those that do? Upon a successful work the duty may only be a reasonable deduction from the profits of the author and publisher, but when (as is the case with one out of three books, and nineteen out of twenty pamphlets) the work does not sell, there are no profits from which to defray the duty, which has of course to be paid entirely out of the capital of the author or publisher. Such is the encouragement given to literature, such the facilities afforded to the diffusion of useful information, by the popular government of England. All other businesses meet with very different treatment. Dealers in gin or brandy, for example, may lodge their goods in bonded warehouses, and are not obliged to pay any duty upon them until they are sold for home consumption; but such privilege is denied to the bookseller, though the article in which he deals be a thousand times more capricious. He must pay the duty on the whole impression of every book before bringing a single copy of it to market, so that he not unfrequently pays duty upon 1,000 volumes, though unable to sell above 150 or 200 except as waste paper."

From my own observation of the habits of the working classes, I should feel disposed to encourage those publications that promote family reading, and not those adapted for public-house reading, with which political reasoning must always be mixed up; and the doctrines and statements most favourably received at the gin-shop and pot-house are those most adverse to the institutions and government of the country, and to the character and objects of the superior classes of society. It may be asked, would the remission of the paper duty promote this family reading? and to this I think a triumphant answer may be given. 1. There is a work now in course of publication by the Religious Tract Society, called "The Weekly Visitor," which has very neat embellishments, and contains a great deal of valuable matter, and is sold for one halfpenny; and though perhaps the Society get little profit by it, it might answer very well to them or to individuals to furnish a work at that price if the enormous paper duty were taken off. 2. The Society for the Diffusion of Useful Knowledge are publishing a "Penny Cyclopædia," which, though a very good and useful work, is not thought to be profitable;

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take off the paper duty, and the case would be altered, but otherwise it will probably be rendered worthless by the Society abridging the expenditure necessary to do justice to the subject, in consequence of the great additional expense in bringing it out consequent on the paper duty. This paper duty was fixed during the war, when every thing was much higher than it is at present, so that as an *ad valorem* duty on the manufactured article, it is now double what it was in the year 1810, and on some descriptions of paper amounts to the enormous charge of 200 per cent. This excessive rate of duty leads to great frauds on the Revenue, notwithstanding the most rigorous excise laws and regulations, which injure and cramp the manufacture, so that the fair trader suffers by a competition which is ruinous to him, and yet when detection takes place the Excise seldom proceed with much effect against delinquents, with whom there is always some public sympathy, on account of the odious character of the Excise laws. In the financial discussions, towards the close of last session, regret was expressed by the Chancellor of the Exchequer and the President of the Board of Trade, that the duty on glass could not be taken off; but I think the duty on paper is not only of superior importance to the public as consumers, but that a manufacture ought to be encouraged which gives value to the most worthless materials, and creates a great demand for labour. On this subject Mr. McCulloch remarks as follows:—"About 27,000 individuals are supposed to be directly engaged in the trade, and besides the workmen employed in the mills, the paper manufacture creates a considerable demand for the labour of millwrights, machinists, smiths, carpenters, iron and brass founders, wire workers, woollen manufacturers, and others, in the machinery and apparatus of the mill. Some parts of these are very powerful and subject to severe strain, and other parts are complicated and delicate, and require continual renovation. Owing to this, the manufacture is of much greater importance, as a source of employment, than might at first be supposed, or than it would seem to be considered by Government, who have loaded it with an Excise duty amounting to more than three times as much as the total wages of the workpeople employed! The modern discoveries in chymical science have not only materially facilitated the manufacture, but have greatly enlarged the supply of materials from which paper may be made. Until within these few years the sweepings of cotton-mills, owing to the grease and dirt with which they are mixed up, were of no value whatever except as manure; but means having been discovered of rendering them white, they are now made into very good paper; and the neighbourhood of Manchester has, in consequence, become a principal seat of the manufacture."

Besides the classes of workpeople whose labour is abridged by the Excise duty enhancing the price of paper, Mr. McCulloch also notices, from the work of Sir Henry Parnell, its injurious effect on the interest of letter-press and copper-plate printers, bookbinders, paper-stainers, card and pasteboard makers, artists, and even on authors, for in many cases the paper duty paid on a book amounts to as much as the author obtains for writing its contents. The measure recommended by the Lord Chancellor would tend to promote the political operation of the press on the lower classes of society. I hope I may not be thought presumptuous in suggesting that it is a much more hazardous experiment than it would be to extend the means of education, amusement, and instruction, which would be afforded by the cheap production of books and literary works not necessarily connected with political discussion.

I remain, Sir, your most obedient servant,

JOHN DICKINSON.

APPENDIX No. 4.

HONOURED SIR, *Morton Mills, near Bingley, December 14th,* 1834.

No. 4.

Letter from Mr. John Smith.

I am sorry to have kept you in suspense so long, but finding it necessary to give all the information possible, (not being sufficiently and practically acquainted myself with the paper staining regulations, amongst the respectable parties in the paper staining trade, in this neighbourhood,) this alone must be my apology for delay.

I have now the pleasure of handing you my humble and, I trust, impartial opinions, on replies to the series of queries you left with me for this purpose, when I had the pleasure of seeing you at my works. I have also attempted to reply to the two queries contained in Mr. Harrison's letter, of the 13th instant. Should any of my answers appear to you abstruse or unconnected, I shall, upon application, endeavour to explain; and if I can be of any further service (if service it has been) to yourself or the Commissioners in general, for the present Inquiry, I shall feel a pleasure in doing so. I find that business does not call me to town before the end of next February, consequently, unless specially ordered by you or the Commissioners, I cannot call at Whitehall before that time.

I am, Honoured Sir,

Your very humble servant,

To H. L. Wickham, Esq., 5, Whitehall Place, London. JOHN SMITH.

In answer to Mr. Harrison's letter of the 13th instant:

Query first.—Whether the duty on paper used by paper stainers could, with safety to the Revenue, be charged at the mill?—If the duty on paper used by paper-stainers were to be charged at the mill, in addition to the original duty, under the present close survey, and particularly if the original duty upon all papers were to be equalized, I should say the Revenue would in that case be quite as safe as now, and perhaps more so, if the officer were to stamp such paper with a different stamp, (quite conspicuous,) and every stainer compelled to deface every label upon each ream as he received it into his stock, and send a list or return to the

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nearest Excise officer of such paper, with the progressive number and estimated weight and date of charge of each ream respectively, within twelve hours of the receipt of such paper; in this case, the close survey upon the paper stainers might be repealed.

Query second.—As to permitting second class paper to be made of other inferior articles besides old ropes?—To permit second class papers to be made from any other materials than old rope, of whatsoever quality, unless all papers were to pay the same duty, would be depriving both the Revenue and the trader of first class raw materials; for, except pitch or tar rope, any inferior material now unlawfully used for second class can, and is by chymical processes, used in abundance, at present, for first class papers, and in this case, as in several others, makes the equalizing of duty more desirable, and would ultimately, in my opinion, be a considerable increase of duty to the Revenue.

STAINED PAPER.

Are you acquainted with the trade of stained paper and the regulations?—I am not particularly acquainted with the trade and Excise regulations affecting stained papers, neither have I any share or interest, directly or indirectly, in an establishment of paper staining, although it is not very uncommon for a paper-maker to be a partner or shareholder, either directly, or indirectly as a sleeping partner, in such establishments.

Can you state any suggestions on the subject?—For the above reasons, as also from the conviction that a considerable extent of fraud is committed upon the Revenue in this department, if the Revenue can possibly spare the duty now raised on the staining department, I should say abolish the duty altogether; as also the close survey upon the paper stainer, for a close survey upon a stainer (after abolishing the duty) would be no more necessary than it is now upon the regular printer; but perhaps it would be of use to the Revenue if an occasional survey were made upon both stainers and printers, by an Excise officer, or one of superior rank, (this as a check to either from stripping covers from the reams, and returning them to the mills where charged stock is kept.)

Do you consider that the duty is generally evaded?—I believe not unfrequently evaded in Great Britain, and I am respectably informed that considerable quantities of stained papers are sent over from Ireland that never paid duty. This is a general complaint with the paper stainer of this country.

Would the abolition of the duty produce a greater consumption of the article, and consequently a larger consumption of paper duty paid?—The abolition of the duty would undoubtedly increase the consumption of stained papers, and consequently would increase the amount of duty upon the paper made for that purpose.

Would there be danger of the paper stainers using paper which had not paid duty, in case of a repeal?—The danger would not be greater than it is at present with the printer and manufacturing stationers.

Does the evasion of duty by the paper stainers take place in their own article, or in their using paper which has not paid the original duty?—I believe principally in their own paper, although when there is a connexion, the original duty is sometimes evaded; consequently, not to allow charged stock to remain longer than 24 or 48 hours upon the maker's premises would very much prevent this.

Would the repeal of the duty, in your opinion, be compensated by the increased consumption of ordinary paper?—Perhaps not compensated at first, but ultimately will, in my opinion, as slap-dashing (a substitute for stained paper) becomes obsolete.

Do you furnish any paper to the paper stainers?—I do not furnish any paper to the stainer, neither do I make that description of paper.

Would the repeal of the duty benefit the lower orders?—I do not suppose that the lower orders would be much benefited by the repeal, except where low-priced stained paper is used instead of slap-dashing, in the cottage of the poor.

Would it tend to cleanliness and comfort among them?—It might partially add to their comfort, but by no means would it be general, in my opinion.

JOHN SMITH.

PAPER.

Have the goodness to state the amount of paper which you make per annum, the duty paid, and whether your produce is of the first or second class?—My present annual amount of paper made will be about 244,000 lbs. weight, value £11,500; annual duty upon that, about £3,200: all first class.

Have you any suggestions to make for the improvement of the present mode of collecting the Excise duty on paper, and have you any complaint?—I should say, let the word first or second class be printed on the label corresponding with the style of printing now thereon; by so doing the fraudulent trader could not write, as he now does, (with ink made on purpose,) "second class," and after charging second class extract the ink and write "first class," then introduce first class paper, of same weight and size. Should it not be considered by the Revenue advisable to equalize the duty upon all papers, perhaps it would be a further protection to both the Revenue and the trade, to have all manufacturers entered or licensed wholly as manufacturers of first or second class papers. Instead of the trader writing the estimated weight on each ream, as is now the present regulation, I should recommend the Board to furnish each manufacturer with a case or stamp, so constructed that he should introduce one or two figures, according to the weight of the ream, the Board also furnishing the printing ink of a superior quality,* and therewith stamp or print with these figures the estimated

* I use the term superior ink, because I think that if the ink now in use for officers, as well as departure stamps, were of better quality, and a little thinner too, all the impressions from such stamps

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weight in the same column of label as is now written on. This would take up much less of the manufacturer's time, and particularly prevent the fraudulent trader from extracting the ink that he now writes the estimated weight with, and afterwards writes a higher rate of weight, and introduces a heavier paper into the same cover. Suppose a case of this description, with a handle making the lb. and blank part of the case to slide with a screw and to press tight upon the figure or figures introduced, and hold them firm and neatly in their places, something similar in principle to the present departure stamp, but of a square form, as more suitable to the label now in use. Complaint.—Twenty-four hours' notice to the officer to charge, and, during charging, say three hours to charge, the said paper so charged having to remain on the premises 24 hours longer, to give opportunity to the supervisor to reweigh, and further must, of necessity, from four to five hours at least longer, to depart the said paper and pack it in bales; in all from 54 to 56 hours are gone, from the notice to charge till the paper is sent from the premises. In many cases this is a great inconvenience to the manufacturer, as also the printer and stationer, and, in my opinion, no protection to the Revenue, except where charged stock is kept on the premises.

Do you consider that the public and the manufacturer would be benefited by reducing the duty to one sum upon all qualities; and if so, what do you look upon as a proper duty, having regard to the Revenue on the one hand, and to the increase of consumption on the other?—The public would, no doubt, be benefited by a reduction of duty to one sum, and the Revenue and honest trader considerably better protected than at present from fraud; and if the Revenue could spare the reduction to 1½*d.* per lb. on all sorts of paper, in my opinion it would give general satisfaction, (though subject to the complaint of those persons who principally use second class paper, as also the fraudulent trader,) as it would at once shut up one of the principal channels to evasion.

Should you consider an *ad valorem* duty on all qualities of paper advisable, or would it be difficult of collection and liable to evasion; is it preferable to one rate of duty on all?—I should decidedly prefer a general duty. An *ad valorem* duty would open wide the floodgates of litigation and evasion.

What percentage do you consider the present duty on "fine paper" to make on the price, and what on second class?—The proportion of present duty to the price of first class paper I should suppose to be from 20 to 22½ per cent.; on second class from 23 to 26 per cent.

Would it be advisable to levy a duty on the machinery employed in the manufacture instead of the finished article, and if not, state your objections to such a measure?—I think a duty laid upon the finished article, and not upon the machinery, the more just and equitable, and most safe and permanent, to the Revenue. Objection.—One machine might turn off three times more weight of paper in 24 hours than others of the same dimensions and mechanical power, and not owing to any defect in the machine or any unwillingness in the manufacturer to produce the same quantity of pulp, but entirely arising from a local inability to prepare (either by water or steam) the necessary quantity of pulp to produce an equal quantity, —which would be certain ruin to all manufacturers whose works are situated on light streams, or at a great distance from coal, as also in case of an accident to the manufactory by floods, fire, &c. If the duty or licence were levied upon the machinery working or standing still, and if subject to casualties, I should fear would cause a great deal of litigation and fraud; and if levied upon the quantity of pulp turned off by machinery, I should also fear the same evil. I refer you to the old regulationof charging the duty on the pulp, wherein little more than half of the legal duty was paid.

We have received complaints of the law which compels charged paper to remain 24 hours on the premises after the departure of the officer who has weighed it; do you consider that this delay is necessary; would the time be sufficient if the 24 hours were to be reckoned from the date of the notice to weigh?—I consider the present lengthened delay unnecessary. (See complaint in query second.) I should be quite satisfied with the 24 hours being reckoned from the date of the notice; and if the Excise law were to prohibit any charged stock from being kept on the premises longer than 48 hours after being charged, (except in the case of paper being returned when not approved by customers, in which case the officer would have proper notice and take cognizance of it in the same way as the law now stands, with this addition, that all persons returning paper to the manufactory shall send to the manufacturer a regular written notice, together with the progressive number and estimated weight of each ream respectively so returned, and at least 24 hours previous to sending off the said paper so returned, and such notice to be sent to the officer at his house or lodgings, at least four hours after the manufacturer or his foreman receive the said notice,) this would prevent several methods now in use by the fraudulent trader, owing to charged stock being kept always upon the premises.

Do you consider the penalties generally to be too high; and if so, specify the worst?—The penalties for the loss of a label or labels, and on paper found to be a trifle under the estimated weight, are in my opinion far too high; but when the weight is considerably deficient, I should say let the penalty stand as it now does.

Do you pay the duty on lapping paper, or is it allowed you free?—I do not pay duty upon

would be much more legible and clear, viz., not so much a dab as at present is often the case, so much so that the impressions of the letters and figures cannot be read, and of course cause fraudulent impressions to be less conspicuous, and gives room for one impression to be stamped over another for fraudulent purposes. The officer might also stamp the estimated weight with the same stamp, but with a differently coloured ink. This he could do at the time of charging, instead of writing the weight, as he now does; this also would save the officer's time, and prevent his weight from extraction; for I think it would be impossible to extract proper prepared printing ink from so thin a substance as the present label paper.

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Letter from Mr. John Smith.

lapping papers which I make for my own use in lapping my paper bales; but as I purchase a great proportion of my lapping papers rather than spoil my machinery by making it, of course I pay duty upon all so purchased at the market price of that article.

Do you consider that the practice of putting the estimated weight upon the reams is beneficial to the Revenue, or necessary or advantageous to the manufacture?—No doubt it is a protection to the Revenue, and of course necessary, and in my opinion no way mischievous to the manufacturer, except (as in many other cases) the loss of time.

Could the wrappers be returned to the Excise, by the stationers, in order to prevent them being again used?—Not without considerable inconvenience and a partial loss, as far as the value of wrappers and duty thereon charged as first or second class paper, as the case may be, of all such wrappers so returned to the Excise.

Is the practice of again using the wrapper supposed to be general in Great Britain, or only in Ireland?—I believe pretty general in Ireland, and not obsolete in Great Britain.

Could not the wrapper be so made as to be of necessity destroyed in opening the ream by the purchaser; and if so, would the purchaser be injured by such a measure?—If the purchaser be also the consumer or printer of the paper, the wrapper might be very properly destroyed on opening the ream; but (as is often the case) if the purchaser be a stationer and opens a ream for his own inspection, or that of a customer, the wrapper cannot with propriety be destroyed, or, if it is, we should have a quantity of paper piled up in the warehouses without covers, that never paid duty, and a law to compel the destruction of every cover once opened would be the pretext.

Is the entering of the estimated weight any protection to the Revenue?—Yes, it is in my opinion a protection.

Do you know the reason of the alteration of the law which compelled the label to be put on the knot, and was the alteration beneficial?—I suppose the reason was to prevent the return of wrappers, and in my opinion a very good protection to the Revenue, but a very great inconvenience to the trade in general, inasmuch as a sample ream could not be shown or examined without breaking the label from the knot, consequently the alteration became beneficial as a matter of convenience to the trade.

Do you export any paper, and are you acquainted with the export regulations?—I do not export paper, and know but little, comparatively, of the export regulations.

Would it be necessary to continue the drawback if the duty was reduced one-half?—I believe the Revenue would be justified by not allowing a drawback, if the duty were reduced one-half.

State your objections, if any, to the present regulations on export?—I believe there is a drawback allowed upon a considerable quantity of paper that never paid any duty at all, but covered with wrappers from every part of the kingdom.

Do you consider that the drawback is occasionally paid on paper which has not paid duty?—I believe not unfrequently.

Are the packages completely examined by the Excise before they are shipped?—I know nothing, nor have I heard anything to the contrary.

Would it be possible to distinguish sized paper from unsized, and if possible might not a separate duty be laid on each?—In thin papers, it would be very difficult for a practical man to distinguish between sized and unsized papers; and a different duty would be attended with considerable difficulty in drawing the line of distinction, and would be open to litigation and evasion.

Can paper which has not been sized be used for writing-paper?—No; it must either be sized in the pulp, as printing paper is, or in the usual way in the tub.

Can unsized paper be used for printing?—Yes, and superfine papers are occasionally printed on with wooden cuts and types; the paper in this case is printed dry, not damped or wet down in the usual way. All tobacco, tea, and other shop-papers, are printed on, as also frequently hand-bills, placards, &c.

Has paper generally fallen in price since the peace; and if so, from what cause?—Yes, all papers are much lower than during the war, at least one-third. Some of the causes are as follow: viz. the improvement of machinery; the great reduction in the price of the raw material; small duty on, and cheap freight of, foreign rags; increased competition in the trade; the discovery and reduction to practical purposes (by chemical processes) raw materials, such as cotton, tow waste, mill sweepings, &c.

Do you approve of a suggestion made, that the officer should write on the label the weight and the progressive number, as is now done by the manufacturer?—I should consider, if the officer were to write the progressive number and estimated weight upon the ream, it would be a considerable relief to the trader, and, perhaps, a further security to the Revenue.

Do you consider the penalty on losing labels as too high; and if so, to what would you reduce it?—Far too high; £5 for each label is quite enough, as at this penalty the manufacturer might impose the same upon his foreman or principal workman, through whose negligence the label might be lost.

Is the law compelling you to enter in a book the quantity of paper made daily a useful check, or is it in your opinion unnecessary?—I consider it a useful check.

Do you consider that the second class paper is now entirely made of ropes, or is that regulation evaded?—Shamefully evaded.

Is the present credit allowed for duties a reasonable one, or is it too long?—I consider very reasonable; longer credit would endanger the Revenue, and shorter would inconvenience many an honest trader.

Would it be desirable to allow any number of sheets to be made up in the ream, instead

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Letter from Mr. John Smith.

of at present restricting the amount?—Not any number of sheets, but limited; instead of 24 sheets to the quire, as the law now stands, it would be a convenience to the trade, and no injury to the Revenue, to allow 25 sheets per quire to all printing papers. This would, of course, include newspaper blanks.

Are you compelled to put the estimated weight on the ream as soon as tied up; and if so, do you consider that a hardship, and why?—The trade in general understand, and I believe the Excise instructions require the estimated weight to be put upon the ream as soon as tied up, although the Act of Parliament 1 Geo. IV. c. 58 specifies no definite time, only that "after such ream and parcel as aforesaid shall be so respectively tied up, write or print on such label the class of paper, and also the weight of such ream or parcel respectively in the manner required by this Act," so that to a certain extent it is left open to dispute as regards time. I consider it a hardship, as far as the workman is required to attend to this duty instantly, at the neglect or omission of other branches of duty or work at the time, of much more importance to the manufacturing interest; in this, a stamp or die would be more expeditious, and add to the security of the Revenue.

Are you compelled to keep charged and uncharged paper separate on your premises?—It is generally understood by the trade, and expected by the supervisor and officer, that it should be kept separate; but I am not aware that the Act compels it.

If not, would it be desirable that you should be so compelled?—It would be highly proper.

Are you able to state what proportion the quantity of fine paper used for printing bears to that used for writing?—I should suppose printing three to one.

Does any Irish paper come into the English market, and is it equal in quality to ours?—A considerable quantity, and generally of a good quality, at least equal to our second rate writing papers, and very little inferior to our first rate printings, though not so well got up.

Would not an equalization of the duty bear hard upon the Irish, who use principally coarse paper?—I think not so hard, as they have very much improved in their machinery and mode of manufacturing within these last five or six years, and are now sending out to market good qualities generally; also raw material is cheaper in Ireland than Great Britain.

Is papier maché liable to survey?—Undoubtedly, the room or apartment where the machine is, as also the machine itself, are or ought to be regularly entered.

Is the law which requires an annual balance of the whole quantity of paper made, necessary to the Revenue, and is it inconvenient to the maker?—I think it is necessary to the Revenue, and no great inconvenience to the maker, as it only requires to be attended to once a year.

Would it be desirable to allow paper to be removed in quantities less than a ream; say half a ream?—I should say not less than one whole ream, especially if charged stock is kept on the premises, and allowed to be so, as at present. If half reams were allowed, the manufactory would become a sort of retail shop, and consequently more open to paltry evasion and theft.

Is it your opinion, that if the duty was reduced to 1½*d.* upon all paper, the present regulations might be in great part dispensed with, and the close survey at present practised altogether discontinued?—In my opinion, if the duty were reduced to 1½*d.* per lb. upon all paper, a tolerably close survey would be still necessary.

Do you consider the present regulation of seizing paper when the estimated weight exceeds by 10 or 5 per cent. could be dispensed with at all events?—I think not with safety to the Revenue.

Is it your opinion that the present system of taking stock by the Excise officer could be dispensed with without danger to the Revenue?—I very much doubt it.

If not at the present rate of duty, would the reduction of 1½*d.* allow of its abolition?—It might in part, but in my opinion not allow of the entire abolition with safety to the Revenue.

Are you aware of the proportion which first class paper bears to second class?—On this I am not sufficiently acquainted, but should suppose fully three to one.

Would it be possible to repeal altogether the duty on second class, or to reduce it materially?—It certainly is possible, and (if with safety to the Revenue) very desirable to the public; but I fear it would greatly increase the practice of evasion.

If repealed, would it not be difficult to draw a distinction between the two classes?—Very difficult, I should even say impossible, for a practical man; and as the law now stands it is much evaded on this head, as there is much first class material put into second class; the difference in the duty gives inducement.

If the duty be reduced to 1½*d.* on all sorts, might not the survey on those persons who use paper without manufacturing it be discontinued?—I should think anything like a close survey might with propriety be discontinued; but an occasional one would be of use to the Revenue.

We are told that the duty on second class is not strictly attended to, and that paper of that class is made of materials other than those prescribed by law; is that so?—Very much so.

Can you point out any means of separating paper into two or more classes, for the purpose of imposing a discriminating duty?—In my opinion, no effective means can be pointed out to divide or distinguish two or more classes of paper; the line of distinction would amount to almost an impossibility, and consequently would increase the temptation to fraud and litigation. I believe intermediate duties, where the line of distinction is not clear, are an injury to the Revenue as well as to the honest trader.

Would a reduction of 1½*d.* on first class paper materially increase the consumption; and if so, would the increase be on writing, printing, or brown paper?—I think the consumption of coarse white lapping papers would be considerably increased, and next of printing papers, and

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Letter from Mr. John Smith.

perhaps partly of writing; but I should apprehend a decrease upon brown papers, as the value of coarse whity-brown, of similar weight and materials, would be by the reduction brought more to an equality in value, and the public would, in many cases, prefer a light-coloured lapping paper to a brown, of the same strength or value.

JOHN SMITH.

APPENDIX No. 5.

No. 5.
Letter from Mr. William Fincher.

SIR HENRY, *Ivy Bridge, Devon, October* 9, 1833.

I beg to apologize for intruding on your time and attention, but perceiving from the public prints that a committee (of which you are chairman) is now sitting, to inquire into the various Excise departments, I am induced to communicate to you a very serious evil connected with the business in which I am extensively engaged, viz. that of paper, an article which contributes largely to that branch of the Revenue which is the subject of your present inquiry.

It may not perhaps be known to you that machinery has been lately invented, by which means, paper of all descriptions (with only one exception) can be made ready for sale in the short space of *two days*, including the specified time for the surveillance of the Excise officers; the duty upon which immediately passes into the hands of the manufacturer, and may be by him used in enlarging his manufactures almost *ad infinitum*, until three months' duty has become due.

I would submit to you the facility which is consequently afforded to a dishonest man to undersell others in the trade and defraud the Government, having, at one time, several thousands of Government money in his hands. As an example I beg to state that one description of paper, that of royal hand, or middle hand, pays a duty of 28*s*., and does not realize more than 46*s*. in the market, either in town or country. Not only is protection necessary under such circumstances to the honest manufacturer, but to the stationer as well, from whom goods are liable, and have frequently been taken, which have been sold to him by the fraudulent trader, the duty upon which not having been paid, though bearing the Excise stamp and signatures.

Being deeply interested I have long considered upon the subject, and would respectfully suggest to you, that nothing but a *prompt* payment of the duty, either at the sale, or within *one month* of that period, will afford safety to the Government or the fair trader.

I have only recently discovered that you have been and are engaged in the consideration of this subject, which perhaps may plead for the imperfect explanation herein contained; but if you desire any further information or feel any interest in the matter, I shall feel great pleasure in being instrumental in removing what I know to be a very serious impediment to the progress of honest and well disposed men.

I have the honour to be, with every consideration of respect,
Your obedient humble Servant,
WILLIAM FINCHER.

Sir Henry Parnell, Bart., &c. &c. &c.

APPENDIX No. 6.

No. 6.
Letter from Mr. Samuel Tucker.

HONOURED SIRS, 20, *Duke-street, Liverpool, 7th Feb.* 1834.

I have been favoured with your letter of the 3d February inst., stating your willingness to receive any suggestions I may have to offer on the subject of my former letter; in conformity with which I beg leave to communicate to your honourable Board the following particulars, the substance of which I have previously had the honour to lay before Lord Althorp in his official capacity, and of which his lordship was pleased to express his approbation, viz.—that by the mode at present in general practice of affixing the Excise labels on reams of paper, and especially on folio papers, there is no obstacle whatever to the evasion of the duty to almost any extent, by the repeated use of the same wrappers and labels for different reams of paper, if the transfer can only escape the personal and ocular observation of the officer, and which is most easily practicable, but who, in such case, can never after detect the fraud.

In corroboration of this part of my statement, I beg leave to forward to your honours' address, per mail coach which conveys this letter, a small parcel, containing a sample of the usual mode of affixing the label on the wrapper of the paper; on inspecting which your honours will at once perceive that nothing could be contrived more commodiously to facilitate and encourage the evasion of the duty in the way I have stated. You will observe that the label is carefully placed at the edge of the upper division of the wrapper, which consists of two parts; so that they can be separated, the paper taken out, and the covers transferred to other paper, without any injury to the label, and, consequently, without the possibility of detection.

By virtue of this great accommodation, it is notorious that frauds to a most serious extent are continually practised on this department of the public revenue; and of which fact I presume your honourable Board must be fully aware; although neither the immediate source, nor the most effectual remedy thereof, may have attracted your attention. Even in my own limited sphere of observation I have many proofs of its practice; viz. in the dilapidated state of the wrappers, bearing evident marks of their repeated use; in the difference between the actual weight of the ream of paper, and that marked on the label, being some-

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times so much as 2 or 3 lbs.; and, as in the instances forwarded herewith, the actual cancelment of the label, by a X upon its face, notwithstanding which, I can verify the fact on oath, that these very wrappers came in that very state from a wholesale paper warehouse in Manchester to our warehouse in Liverpool, around reams of paper sold to us, and as and for the true official labels of duty, with many others in the same state. This barefaced fraud requires no comment from me. And here I may perhaps be permitted to refer your honours to the case of Mr. James Egan, paper maker or dealer in Clonmel, reported, in the newspapers in December last, as having incurred penalties in no less than fourteen cases of this description, at £200 each, one only being levied. In fact, the extent of the fraud as effected over the whole United Kingdom, is, I believe, incalculable; and, in my humble opinion, it loudly calls for a prompt and effectual remedy.

To endeavour to discover such a remedy has been the object of anxious solicitude with me for some months past; and having, as I humbly conceive, happily succeeded, at least to my own satisfaction therein, it now only remains for me, in compliance with your requisition, to put your honourable Board in possession of my plan, and respectfully submitting it to your inspection and judgment; and this I shall do, with that implicit confidence in your wisdom, penetration, and honour, which the honourable office you sustain justifies my reposing in your honours, both individually and collectively; only observing, that in case of its approval and adoption, it is possible that parliamentary authority may be requisite, if not already delegated, for carrying it into general effect.

Your honours will find my plan developed and exemplified in the small parcel herewith sent. Leaving the point of remuneration to your honourable Board's discretion and liberality, in conjunction with the operative merits of the plan when ascertained,

I have the honour to remain, Gentlemen,

Your most obedient and very humble Servant,

SAMUEL TUCKER.

To the Commissioners of Inquiry into the Excise, &c. &c., London.

Liverpool, 8th February, 1834.

Mr. S. Tucker begs leave respectfully to refer the Honourable Board of Commisioners of Excise to his letter addressed to them, by post, on the 7th February, respecting the objects of the present communication, accompanied with the following

EXPLANATION OF THE ENCLOSURES.

1. The two sheets of blue paper, with the Excise labels upon them, are two upper portions of the envelopes or wrappers of two reams of paper, the edges, marked A, being the points of their respective conjunctions with the lower divisions of the wrappers; but which were united only by a band of twine passed over them, and, consequently, loosened in a moment, and detached from each other, without any fracture of the label.

These two wrappers bear evident tokens of their repeated and fraudulent use; and although one person through whose hands they appear to have passed has had the honesty to affix cancelling crosses (X) upon their faces, yet such has been the audacity of some fraudulent manufacturer, (who, I presume not to say,) that finding the labels untorn, he has had the assurance to use them again, even with the crosses upon them; for I can make oath that in this very state we received them from a wholesale dealer in Manchester; but certainly not from the owner of the mill No. 652, indicated on the label, from whence the envelope originally issued.

2. The small oblong piece of wood, enveloped in a blue paper wrapper, is intended to represent a ream of double crown paper, enclosed in its cover, as a pattern of what I would beg leave, respectfully, to submit to the consideration of this honourable Board, as a substitute for the present very objectionable mode of enclosing the paper and affixing the label, and as calculated entirely to prevent the possibility of practising the fraud alluded to, by a transfer of the wrapper and label to other paper than that on which they were originally placed. To secure this object, I propose, first, to unite the joining extremities of the envelope with a small wax seal; and, secondly, to cover both seal and extremities with the label, tightly pasted over them, in the manner I have exhibited them on the wooden model; by opening which your honours will, I flatter myself, at once perceive the efficacy of the plan, which, though simple and cheap, will, I trust, if adopted, be found to effectually answer the intended purpose.

Your honours will perceive a small angular incision on the edge of the envelope, intended as the means of discovering the colour and quality of the paper, for the satisfaction of the purchaser, without opening the wrapper, and which, in connexion with the weight of the ream, marked as at present on the label, will be quite a sufficient guide to the experienced purchaser.

OBSERVATIONS.

It is not at all improbable, I presume, that in the event of your honours' approving this plan, some opposition may be raised against its general adoption, particularly by those who may find their fraudulent practices defeated by its operation. This your honours would of course meet and rebut with adequate and decisive firmness, while it is to be reasonably expected that every fair dealer and every honest manufacturer will rejoice in the alteration, and gladly promote its adoption, as calculated to preserve their interests, now suffering under the injurious effects of that fraud, which is equally felt by them and by the Revenue which it defalcates to so great an extent.

The principal objection which I can anticipate as likely to be urged against the plan, is the trifling addition to the expense of the wrappers; but when it is recollected that the wrappers

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are weighed with the enclosed paper, and, consequently, sold at the same price; and, moreover, that in many cases the present use of twine bandages on the reams will be superseded by the firmness of the package; and also that the paper will be more effectually preserved from soil and damage by friction than is possible at present; it is evident that the alteration will, in every point of view, be an advantage instead of an injury to the fair dealer and honest manufacturer.

The only questions, therefore, which appear to me to remain for decision respecting adoption or rejection of this proposed improvement are—

1st. Does it meet the approbation of this honourable Board?

2d. If so, will his Majesty's Government be inclined, upon the recommendation of this Board, to sanction its general adoption?

3d. In this event, does the executive branch of that Government already possess the legal power of enforcing its general practice?

4th. If not, would that branch judge it of sufficient importance to justify an application to the Legislature for a communication of that power?

5th. If approved of, can it be carried into effect a moment too soon?

These questions are most humbly submitted to this honourable Board by their obedient servant,

SAMUEL TUCKER.

APPENDIX No. 7.

Park Walk, Little Chelsea, and 1, *Leicester-street, Leicester-square,* 14*th January,* 1834.

RIGHT HONOURABLE SIR,

No. 7.
Letter from Messrs. Bowen and Co.

IN consequence of the laws relating to the Excise, and the duties belonging to that department of the Revenue being under your consideration, we are induced humbly to lay before you what we feel a hardship, and which all the wholesale manufacturers in the same business must feel in the way we do. We are paper stainers, and what we allude to is, that we are charged with the duty upon all the papers we make for patterns. It is the universal method, and which cannot be done without, to make each year a large quantity of papers of all the new patterns which we bring out, (and which every manufacturer in this business is obliged to do,) which pieces of paper are cut up into bits of about 21 inches in length, or sometimes longer than that; these we send to our customers for them to sell from, making them no charge for the patterns, so that the whole burthen falls upon the manufacturer; and the profits derived from stained papers now will not compensate us for all the expenses which we are obliged to incur in furnishing the patterns to our customers, an expense which we cannot avoid, for otherwise we could not command business to any considerable extent.

The duty upon the papers we used for patterns last year amounted to £150 or thereabouts, and this year it will not be less unless we are relieved from it. We think we might be relieved from this; it is not for us to say in what way, but if his Majesty's Government are disposed to favour us by granting this boon, there would be no difficulty in finding a method for accomplishing it, without any risk of its being abused to the injury of the Revenue. In the spring of last year we petitioned the Honourable Commissioners of Excise upon the subject, which they took into their consideration, but the answer we received was, that the law has made no provision for the relief of paper stainers from the charge of duty on samples.

We beg to observe upon this, that there is a great difference between most kinds of samples of goods and our patterns. Samples in general can be returned into the bulk from which they have been taken, but our patterns cannot be so served, for they are totally useless for any purpose but to sell from; we have sent with this a few of them in order to show the exact nature of them.

We also take the liberty of stating what to us appears would be an improvement in levying that part of the Revenue derived from stained papers, which, in the present way, is attended with great trouble and expense, and, after all, the amount received from it is small; and likewise we are well assured the duty is often evaded by the little manufacturers. The papers that are now almost universally made use of for staining, are made in the whole length, that is, the sheet is twelve yards long, and not, as it was formerly, only three quarters of a yard, and sixteen of those sheets pasted together to form each piece. Such being the case, and this description of paper being used only by paper stainers, might not an extra duty be charged upon it at the paper maker's mill, equivalent, if you allow for the expense attending the present method of charging the duty upon the stainer, to cover the amount now collected, especially if the licence to paper stainers were increased in amount?

We further wish to point out what is a considerable injury to the Revenue and the paper stainers likewise, which is what is termed stencilling, a mode of decorating the interior walls of houses, which is very much practised in consequence of the cheap manner in which it can be done. It is often done by colouring over paper that has already been stained, and originally paid the duty, (and many times no doubt upon paper that has not paid the staining duty,) and then by stencils producing the appearance of figured papers. We think that a protection might be afforded, if every person who does this kind of work were to be obliged to take out a licence at least equal in amount to the paper stainers', supposing that were to be increased in amount, for why should the stenciller have the advantage over us that he now has?

We again recur to and humbly solicit your endeavours to have us, if possible, relieved from paying the duty upon our patterns. This is the season at which we are engaged in making

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Letter from Messrs. Bowen and Co.

them, and if we can be by any means released from the burthen in time for the present year, it would be a most desirable thing for all those concerned in this manufacture.

Right Honourable Sir,

Your most obedient humble Servants,

Right Hon. Sir Henry Parnell, Bart. M. P. &c. &c. &c. BOWEN and Co.

APPENDIX No. 8.

Copy of the Memorial of the undersigned Paper Manufacturers.

To the Right Hon. and Hon. the Lords Commissioners of His Majesty's Treasury.

No. 8.

Copy of the Memorial of Messrs. Dickinson, Phipps, Gaussen, and Magnay, Paper Manufacturers.

SHOWETH,

That your memorialists are largely engaged in the manufacture of paper; and, at a general meeting of paper manufacturers convened about two years ago, were deputed to act as a committee in their behalf, for the object of procuring the repeal of the duty on paper, which hitherto the Government have postponed, solely owing to the exigencies of the public service; but, owing to gradual changes in the manufacture, the operation of the tax has become so unjust and oppressive, that in some considerable branches of the trade the honest manufacturer who would pay the duty is now completely driven out of the market by those who do not.

In early stages of the tax on paper it was endeavoured to render the duty in some degree proportionate to the value of the article, and many distinctions were drawn between different qualities and sizes of paper; but these were found to lead to frequent disputes with the Excise, and such great inequality in the charge on the manufactured article at different mills, that alterations were gradually made, till at length it was enacted, (43 Geo. III. c. 69,) that all paper and pasteboard should be considered first class, and subject to 3*d.* per pound duty, unless made *wholly* out of old tarred rope and cordage, *without extracting therefrom the pitch or tar or any part thereof;* and the Act further says, "*and without any mixture of other materials therewith.*"

At the time the law was so settled, the second class materials above mentioned were more abundant than at present, and fully as cheap as any first class materials, so that the line of demarcation between first and second class papers was a good practical distinction; but the case is now materially changed. Old tarred rope has so much increased in price, and some sorts of first class materials have so much declined, that there is great temptation to use first class materials in second class paper, some of the latter being worth only £3 10*s.* to £4 per ton, while old tarred ropes and cordage range from £10 to £11; hence a very extensive evasion of the law by the use of first class materials in second class paper.

Another mode of evading the law is by a partial purification of the tarred rope, selecting also that which is most whitened by use and exposure, and then charging the paper so made, (which is found to be nearly equal to first class in marketable value,) with the second class duty.

Both of these plans are extensively practised by a large class of mannfacturers, while, on the other hand, another class feel, beside the moral objection to it, a certain conviction that in their case it would be attended with seizure, forfeiture, and all the other penal consequences attaching to the infraction of the law.

There is another distinction set up by the Act, which is most extensively evaded. Millboards and other boards made of *second class materials* are subject to 21*s.* per cwt. duty; but all the thinner kinds of these are, by certain makers, charged as second class paper, which is only subject to 14*s.* per cwt. duty, and in this instance also another class of makers dare not attempt to follow their plan, and consequently lose their business; and John Phipps, one of your memorialists, has been a great sufferer by this state of the law. He has been in the practice of manufacturing an article called "roofing paper," on which he has been compelled to pay 21*s.* per cwt. duty; while other manufacturers send out the identically same thing calling it second class *paper* instead of second class *boards,* and the Excise decline seizing the said paper, though it is charged only 14*s.* per cwt. duty; at the same time that the officers tell your memorialist that they will seize his if he charges it as second class *paper.* Your memorialist has laid his correspondence with the Board of Excise on this subject before the Commissioners of Excise Inquiry, and begs to refer your Lordships to it, and he also begs to state that the Navy Board accepted a tender for this description of paper at 2*s.* per cwt. below the tender of your memorialist, but that the Excise received 7*s.* per cwt. less duty on the same than your memorialist paid. In fact, it is practically ascertained, and admitted by the surveying generals of Excise, that no distinct guide can be set up for the different rates of duty charged, and that the attempt to maintain two different classes and three different rates of duty is productive of great fraud and injustice.

The makers of first class paper are also injured by extensive smuggling resulting from the very high per centage rate of duty on the article, the prime cost of which, exclusive of the duty, has, for the most part, viz. in all wrapping and printing papers, declined one-half since the duty was last fixed, so that printing paper now pays about 50 per cent. duty on the prime cost, and first class wrapping paper from 100 to 200 per cent.

This enormous duty, and the power now possessed of manufacturing paper by a quick instead of a very tedious process, cause great frauds on the Revenue, of which your memorialists are enabled to submit to your Lordships a very striking proof.

It is very common for paper makers who make exclusively white paper to buy the wrappers in which they tie their paper up. The law sanctions the removal of this kind of paper for

No. 8.

Copy of the Memorial of Messrs. Dickinson, Phipps, Gaussen, and Magnay, Paper Manufacturers.

this purpose by Excise permit, from the mill where it is made to the mill from whence it is to be sent out, without payment of the duty in the first instance, because the duty is necessarily charged upon it with the reams of paper for enclosing which it is used. The undersigned John Dickinson, William Gaussen, and William Magnay make themselves only a small portion of the wrappers they use, which are all first class quality; and on comparing notes they find that they have, in the course of the year 1834, purchased 58 tons, at nearly about the same price, viz. 28*s.* per cwt. without any duty, whereas they could have bought the same description of paper as duty paid for 40*s.* per cwt., that being at present the current rate of charge to grocers and other consumers in London and throughout the country, which they submit as a convincing proof that the first class duty, viz. 28*s.* per cwt., cannot be paid upon it; and those respectable makers who used to manufacture this paper are compelled to relinquish the trade, and their mills and machinery are immensely depreciated in value.

Your memorialists have been before the Commissioners of Excise Inquiry, and they believe that from the evidence and statements they have given, and the correspondence of your memorialist John Phipps with the Board of Excise, which has been laid before them, and also from evidence collected in other quarters, very substantial grounds are established for the repeal of the tax; or if the Revenue will not admit of the repeal, at least for the reduction of the amount and consolidation of the whole into one reduced rate of duty.

Your memorialists farther submit that this is the last remaining Excise duty which operates on any numerous body of manufacturing population, all of whom are fully sensible of its pernicious effect on their industry and circumstances.

That this tax is a great check on the publication of books and diffusion of knowledge, and counteracts the improvement that would result from the instruction of the poor.

That the arbitrary and restrictive but necessary Excise regulations shackle the manufacturer in the exercise of his skill, and prevent his entering into fair competition with foreign manufacturers, whose energies and means are not cramped by such odious restrictions.

That a manufacture which causes a large expenditure in wages, thereby affording employment to a great number of operatives, and conferring value on the most worthless materials, even on large quantities of the refuse of other manufactures carried on in this country, ought to be encouraged instead of being depressed by a heavy, direct, and most unequal tax.

That this manufacture is also important as giving considerable employment to a large number of other workpeople, such as millwrights, engineers, mouldmakers, wire and felting manufacturers, &c. &c.; and that the diminution of the cost of paper would greatly promote printing, bookselling, bookbinding, paperhanging, card and pasteboard-making, and a variety of other trades.

That the large capital embarked by your memorialists and others in paper machinery and mills, is expressly depreciated by the high rate and unjust operation of this tax; and that if the Revenue will not admit of its total repeal, they pray for the relief that would be afforded by its consolidation into one rate of payment of 14*s.* per cwt. on all descriptions of paper and millboards, by which smuggling would be greatly diminished, and the publication of cheap works and tracts, which the education of the people promotes, would be greatly extended, from which causes, combined with the saving of duty on paper purchased by Government, the diminution of Revenue would bear a small proportion to the produce of the duty at present.

Your memorialists take the liberty of submitting annexed a calculation of the probable financial results of the proposed reduction and consolidation, presuming to call the attention of your Lordships to the fact that the actual produce of the soap duty, after the reduction om 28*s.* to 14*s.* per cwt., was much more than half its previous amount; and that the reduction of the duty on first class paper, by the stimulus it would give to publishing, would, as compared with soap, be likely to cause a still smaller sacrifice of Revenue, because in the manufactures in which soap is used the drawback of the duty is allowed.

	£	£
The apparent diminution of Revenue by reduction of duty on first class paper to 1½*d.* per pound instead of 3*d.*		330,000
Against this may be set off:		
Allowance to hotpressers abolished	4,000	
Saving of half the duty of first class paper purchased by Government	15,000	
Ditto by diminution of smuggling	30,000	
Duty on additional consumption of first class paper, in first year	80,000	
		129,000
		£201,000

If the reduced rate commence on the 5th July, 1835 the charge of paper duty on the manufacturers, in the year from 5th April 1835 to 5th April 1836, would, according to our estimate, be as follows, viz.:

First quarter, 5th April to 5th July, as at present	£200,000
Second ditto, 5th July to 10th October	130,000
Third ditto, 10th October to 5th January	140,000
Fourth ditto, 5th January to 5th April	160,000
	£630,000

But if, in the first quarter of the operation of the reduced duty, the period of credit to the

No. 8.

Copy of the Memorial of Messrs. Dickinson, Phipps, Gaussen, and Magnay, Paper Manufacturers.

manufacturers for payment of the duty be altered, (a measure which has been under discussion with the Commissioners of Excise Inquiry,) the produce of the Excise duty to the Exchequer would be as follows, in the first financial year, viz.:

First quarter, as above, arrears of antecedent quarter -	£200,000	
Second ditto, ditto - - - - - - - - - -	200,000	
Third ditto, ditto - - - - - - - - - -	130,000	200,000
And also half the duty charged in the current quarter in consequence of shortening credit - - - - -	70,000	
Fourth ditto arrears - - - - - - - - -	70,000	150,000
Also half the current quarter - - - - -	80,000	
	£750,000	

We also think that the progressive increase of consumption would be so rapid that the Exchequer receipt in the following year would not fall short of £650,000.

Signed, JOHN DICKINSON, WILLIAM GAUSSEN,
JOHN PHIPPS, WILLIAM MAGNAY.

APPENDIX No. 9.

No. 9

Letter from Mr. Edward Collins. Glasgow.

SIR HENRY, *Dalmuir, Glasgow, 29th Dec.* 1833.

At the time I had the honour of appearing before you in Glasgow, I was in correspondence with the Commissioners of Excise for permission to continue in use a piece of machinery I had lately erected at the mills for glazing paper, either my own manufacture or that of another; and, on consulting with Mr. Jenner, our collector, he advised me not to take notice of it to you, as he felt confident the Commissioners would authorize me to use it in the way I requested. The following note, however, shows that Mr. Jenner was mistaken in the result, and I now regret I did not lay the case before the Commission in Glasgow.

(Copy.)

SIR, *Excise Office, Glasgow, 23d Dec.* 1833.

With reference to your application to the Commissioners of Excise to be allowed to receive paper from stationers to be finished or glazed at your paper mill, I am directed to acquaint you that the request is not granted.

I am, Sir, your humble Servant,

To E. Collins, Esq. R. JENNER, Collector.

The machinery referred to is attached to one of our water wheels, and cannot be so placed as not to come within part of the premises entered for our manufacture. The present Act admits papers to be brought into our manufactory from any place we choose, but not to be opened out, the object of such a clause being only known to those who framed it. At the period of this Act passing, the process of glazing papers was not known, consequently no provision could be made for any maker to use it either for his own manufacture or for others.

We had been receiving paper occasionally from Mr. Lumsden and others to glaze, for which we received a remuneration of 2*s.* per ream, and had continued the process for some time (several months) when our supervisor thought he might be found fault with, and advised us to suspend it until permission was obtained. At the same period the general supervisors, Messrs. Wallace and Corbett, visited the mill in their rounds, and we consulted them on the subject. Their opinion was, that no fraud whatever could be made on the Revenue from the work specified and shown them, and that I had only to write to the Commissioners and get permission to go on. This I did, and they returned my communication to Mr. Jenner to report on it, and which report was quite favourable to my wishes, notwithstanding of which they have refused my request. The matter rests thus: That the officer surveying the mills, the supervisor, the general supervisors above named, and the collector, are all satisfied that the greatest knave in the trade could not make it subservient to his purposes of defrauding the Revenue, and yet these Commissioners, arrogating to themselves more wisdom than them all, say I am not to be allowed the use of this machinery except for my own manufacture. This I consider a gross instance of oppression, and one of those that tend exceedingly to give a trader a disgust of the Excise system. I feel it particularly hard in my case, as I can have the testimony of the collectors here and in Dublin, and a host of other evidence, to prove I have done more in the suppression of frauds on the Revenue, both in Scotland and Ireland, than any paper maker in either country. My object, Sir Henry, in troubling you with this statement, is to beg the favour of your advice how to proceed. I thought of petitioning the Treasury and going fully into the detail, but defer doing so in the hope of being honoured with a reply. I crave your indulgence for the trouble I put you to.

I have the honour to remain,
Your very humble Servant,

To Sir Henry Parnell, Bart., &c., &c., &c. EDWARD COLLINS.

APPENDIX No. 10.

No. 10.

Letter from Messrs. A. Pirie and A. Irvine. Aberdeen.

SIR, *Aberdeen, 15th February,* 1834.

We use the freedom to state a few things which occur to us in addition to our replies in the examination we had the honour to undergo before you at Dundee in November last, in reference to the existing statutes, as affecting paper manufacturers.

No. 9.
Letter from Messrs. A. Pirie and A. Irvine. Aberdeen.

It has been stated to us, that if a new Act of Parliament is framed, it is likely that the present restriction of paper remaining twenty-four hours on the maker's premises, after being charged with duty, will be continued, because, it is said, were it altered or reduced to a shorter period, the trader and officer might connive together. A notice to charge might be given at night or early in the morning, and the check of re-weighing by a supervisor defeated.

This objection is groundless: the law ought to be, that paper charged with duty by the officer should remain in the mill six hours, reckoning time from the hour of notice, and no maker should be allowed to give a notice before 6 o'clock A. M., nor after noon of the same day.

The trader should be at liberty to give a running notice for six days, as at present, but the supervisor should be furnished with a copy thereof, either by the trader or officer.

It requires no illustration to show, that the check thus created would be more effectual as such than it is now, for a supervisor cannot know at present when a charge is to be made, and frequently attends at a mill without an opportunity to re-weigh; under the mode suggested it would not be so.

If there are any points in reference to the above, or anything connected with our trade which you may be desirous to have farther information upon, we shall at all times be glad to convey our sentiments freely.

We beg to apologize for troubling you, and have the honour to be,

Sir, your very obedient Servants,

ALEXANDER PIRIE, Jun.
ALEXANDER IRVINE.

To Sir Henry Parnell, Bart., M. P., London.

APPENDIX No. 11.

No. 11.
Letter from Mr. John Williams. Cork.

GENTLEMEN, *Bridestown Paper Mills, Cork, Oct.* 14, 1833.

In compliance with your request, I beg leave to forward herewith my suggestions for an alteration in the laws regulating the duty on paper. Having taken a great deal of trouble in endeavouring to strike out a plan that would benefit the Revenue, and at the same time protect the fair trader, I hope it will meet with your approval. Should you require further information, I shall feel great pleasure in giving any in my power.

I have the honour to be, Gentlemen, your obedient Servant,

JOHN WILLIAMS.

To the Commissioners of Excise Inquiry, &c. &c. &c.

Plan for Regulating the Duty on Paper, submitted to the Commissioners of Excise Inquiry, by John Williams, Manufacturer.

Having been a long time anxious to put a stop to the practice of smuggling, I have endeavoured to procure information on the various methods made use of for the purpose; and, in order that the Commissioners may better understand the alterations proposed, I think it right to commence by stating the result of my inquiries.

The first and principal plan is, by using returned wrappers, which the manufacturer can easily procure from the retailer, the duty being so high as to induce him to make a liberal allowance for them; and in very many instances he finds it impossible to effect sales unless he agrees to do so; these can be used with or without a counterfeit stamp; this plan I conceive to be the easiest and safest of any I have yet heard of, and the one most generally adopted.

The next is, after paper is charged with the duty, the labels are stripped off the wrappers by some means, the weight extracted, and then pasted on new covers, which are put on heavier paper; this plan, however, can be adopted without a false stamp.

Another plan is, by charging second class paper, and altering the word second on the labels into first, and then putting them on paper of the latter description; this may be done without a false stamp, but cannot be practised with many kinds without one.

Another is, after the paper is properly charged and sent out, it is put into old wrappers, and the new ones returned to the mill when the departure stamp is erased, (which can be done without soiling the wrapper, by using a composition made for the purpose,) and then tying up fresh paper in the covers, and leaving them in stock until the officer's next visit, when they again undergo the process, and may be thus used as long as the trader can procure old covers to replace them, without the least danger of detection, it appearing to the officer that they had never been out of the mill.

Another plan I have heard of is, with the assistance of the ride officer, who takes a notice to charge for a very early hour on some day that he knows his supervisor will be at a distance from the mill, but does not attend until late in the evening, (for fear of detection,) when the manufacturer gives him a false return, which he charges without weighing the paper; thus, suppose the real weight of No. 1 to be 100lbs., he enters it as 30lbs.; No. 2, 80lbs., he says 20lbs., and so on, although the covers are marked correctly; the officer then shows his visit for the hour specified in the notice, and the paper is sent off before the supervisor can possibly attend to examine it.

The methods are so very numerous, and the difficulty of detection so great, that I find it impossible to propose any alteration in the present plan of charging the duty that would entirely prevent fraud, although I have given the subject a great deal of consideration. I,

No. 11.

Letter from Mr. John Williams.

Cork.

therefore, recommend a moderate annual licence, to be regulated by the number of cubic feet in each engine, without allowance for any kind of stoppages, from accident, want of water, &c., and to be of such an amount that it will not be necessary to have any further charge for duty, the wrappers to be done away with entirely; a superior officer should, however, occasionally visit the mills, to ascertain that no alteration had been made in the size of the engine. Although this plan would, in some respects, be injurious to the trader, I am certain it would meet with very general approbation, as it would get rid of the annoyance, inconvenience, and trouble of officers, and save the heavy expense of defending prosecutions when attacked unjustly; and I am satisfied the Revenue would benefit by the change, the number of officers now employed being unnecessary.

Should the Commissioners prefer retaining the present plan of charging the duty on the weight of the paper, I think smuggling may, in a great degree, be prevented by reducing the duty from 3*d.* per lb. on first class, and 1½*d.* per lb. on second class, (being upwards of 100 per cent. on some descriptions, and not less than 50 per cent. on the coarsest kinds,) to one-third, which, I am convinced, would increase the receipts of the Revenue, as the inducement would be too trifling to run the risk of being detected.

The present penalties are only nominal, as they are always reduced, and often remitted entirely, being so exceedingly heavy that no person in trade could possibly pay them; I therefore think it would be better they were only £5 for every ream of paper or wrapper, and £50 for every case of forgery of labels or stamps, (without any power of mitigation,) to be paid by the person in whose possession they may be found; and, as the persons who are chiefly engaged in smuggling are of the poorer class, I think it right to add, in case of his inability to pay these penalties, to be imprisoned for the former offence for three months, and for the latter two years. By making the person in whose possession they may be found liable to the penalties, the power of smuggling would be, in a great measure, taken from the manufacturer, as he cannot, without the assistance of the retailer, procure returned wrappers, but at present the latter escapes any penalties by informing against the manufacturer.

The words "first" and "second" class paper ought to be engraved instead of written on the labels; it would also be well to have a notice printed on the wrappers, stating the penalty incurred by not cancelling them immediately on breaking the ream, that the public may be aware of the necessity of doing so, and require it to be complied with when purchasing.

Any paper found in the mill in a finished state should be liable to seizure, unless made into reams, and tied up in wrappers, with labels stating the weight properly affixed, of which the officer should take an account each visit; this, I believe, is the law at present, but not attended to; and the officer surveying the mill ought to be very particular in keeping an exact account of the number of reams cut into parts, as paper is constantly made of a large size, and entered in the daily entry sheet as such, which is afterwards cut into other sizes, and each part charged as a separate ream; this, when not properly looked after, makes it impossible for the officer to take stock correctly at the end of the year, and, in consequence, the Board cannot sustain a prosecution should there appear to be a deficiency.

The stamp affixed, when the paper is charged, should have the day and month charged, and the number of the mill specified on it, which could be done with movable figures, like the departure stamp, as it would be more difficult to forge a stamp of this description than the one now in use; and if they were of different shapes, it would prevent a manufacturer using the wrappers of another mill, which is now often done; I also think, the Board ought to have some private mark on both label and stamp, whereby they could positively discern a forgery.

The officer, when charging the paper, ought to write his name so that it would be partly on the label and partly on the wrapper; and the paper should be sent out of the mill within a certain time, say one week, after being charged.

I have endeavoured to be as explicit as possible, that the Commissioners may be aware of the defects in the present system, and be enabled to strike out a better plan, should they not approve of the one now proposed; I would, however, most respectfully submit to their consideration, the propriety and justice of repealing the duty entirely, paper being an article in such general use amongst all classes of persons, and the medium of diffusing knowledge, which is greatly impeded by the very heavy duty on paper.

Appendix No. 12.

No. 12.

Letter from Messrs. J. and R. Hardum.

Waterford.

Gentlemen, *Fairbrook, Waterford, November 30th,* 1833.

We had the favour of a letter of the 21st inst. from Glasgow. Personal attendance in Dublin, unless deemed by you essential, would be so inconvenient to us, that we beg leave to solicit to be excused from it. The only suggestion that would appear to us either proper or advisable we will offer; and, for the purpose of securing attention thereto, we respectfully solicit a comparison between the duty paid on our paper mill and others in Ireland, for the last seven years. Our trade is exceedingly deteriorated by smuggling, and even in our own immediate market we are undersold; of course, our attention is constantly paid to the possible preventives; and the most effectual appears to us to be, the laying (as heretofore in Ireland) a duty on the engine, which would be both productive, and attended with comparatively little expense in the collection.

We have the honour to be, Gentlemen, your obedient Servants,

Jeremiah Hardum,
Robert Hardum.

To the Commissioners of Excise Inquiry, Dublin.

Appendix No. 13:

No. 13.

Letter from Messrs. C. M'Donnel & Sons. Dublin.

Dublin, 9, Merchants' Quay, December 3d, 1833.

Gentlemen,

Agreeably to your wish expressed in your circular of the 20th inst., we have drawn up a statement of the imperfections of the present system of the Excise laws on the paper trade, and what we conceive would be the best mode of remedying those defects.

First. We consider the present duty of 3*d.* per lb. too heavy by one-half, being from 30 per cent. to 100 per cent. on the article, thereby cramping the capital of the manufacturer, especially in Ireland, where it is so limited, and offering an enormous reward to the smuggler to the great detriment of the fair trader. And we are convinced, that in Ireland the reduction to one-half would produce a greater revenue to the Exchequer than is at present. And, if you will take the trouble of ascertaining the cost of collecting about £16,000, (we believe the amount collected in Ireland,) one-fourth of which is paid by ourselves, it will prove the truth of this statement, and show the necessity of a change.

Secondly. The present mode of levying it, namely, by 3*d.* per lb. on first class papers, and 1*d.* per lb. on second class, is most unfair; for, by this system, a paper, the value of which is £4 5*s.* per ream, the duty on it is only 18*s.*, being about 25 per cent.; and a paper, the value of which is 5*s.* per ream, the duty on it is 5*s.*, being 100 per cent. In Ireland, where the poverty of the country confines the consumption chiefly to the lower classes of papers, and the want of capital obliges the manufacturer, generally, to confine himself to the coarse trade, this system presses with double weight.

The amount of duty produced in the three countries, we believe, is £660,000 per annum. We are not aware of the amount expended on the collection of that sum, but we suppose it to be very great.

Now, in order to produce a sum equal to that, we recommend a duty on each engine beater and washer of 8*s.* per cubic foot, to be collected monthly. In general, they measure from 80 to 85 cubic feet, and an engine of that size is capable of beating or washing from eight to 10 stone of rags; smaller than 60 cubic feet ought not to be allowed; larger ones to pay in proportion.

This would produce about £400 per annum for each engine. There are, we believe, 1,500 engines, which, producing £400 each, would make £600,000. And, as the manufacturers, who work by machines, have a considerable saving of expense in manual labour over those who work by vats, we recommend putting a tax of £10 per month on each machine; of these there are 300, which would produce £36,000; we would also propose a licence to be paid by each manufacturer according to the number of engines; say £10 for each engine; this would produce £15,000. Now,

1,500 Engines at £400 is - - - - - - - -	£600,000
300 Machines at £10 monthly (£120 per annum each) -	36,000
Licence of £10 each on 1,500 engines is - - - - -	15,000
Making altogether - - - - - - -	£651,000

In order to prevent smuggling by this system, all engines licensed are to be considered at work until a notice is served to the contrary. Any proprietor wishing *not* to work his engine any month during the licence, in order not to pay the Excise for such month, is to serve six days' notice previous to the 1st of said month, of his intention. In case of accident in any mill, so as to prevent the engine or engines from working, the proprietor to be allowed in proportion to the time said engine or engines are stopped. Any proprietor wishing to commence working an engine, must give six days' notice, under a penalty of £ . The same regulations with regard to stoppages should extend to machines.

Such is the change we would recommend; for, by this system, you will remedy the two great defects of the present one: first, as it will reduce the duty on paper to one-half; for an engine properly worked ought to produce £1,000 a-year to the Revenue. Secondly, it will equalize the duty on the different classes of papers, inasmuch as it only takes two hours to beat an engine of whited-brown stuff, whereas it takes five hours to beat an engine of fine or superfine stuff, and ten or twelve hours for bank note or tissue papers. Thus, an engine on coarse papers will produce nearly three times as much as one on fine papers.

Although we recommend this change as an improvement on the present system, we should infinitely prefer the taking off the duty altogether.

If you should approve of any part of this plan, and that you require any further information from us, we shall be happy to attend on you at any time you may appoint.

We remain, Gentlemen, your obedient Servants,

To the Commissioners of Excise Inquiry. Christopher M'Donnel & Sons.

Appendix No. 14.

Saggard Paper Mills, December 3d, 1833.

No. 14.

Letter from Mr. John M'Donnel.

Gentlemen, (*Warehouse, 8, Lower Ormond Quay, Dublin.*)

In reply to your letter of the 21st of last month, requiring information respecting the Excise duty on paper, I beg to submit the following remarks for your consideration:

First,—I would suggest the propriety of taking the tax off altogether. It is admitted on all sides that the Excise duty on paper is a direct tax on knowledge in all its branches, conse-

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quently in direct opposition to the spirit of the legislature, which appears so anxious to extend the blessings of education to the poor of those countries.

No. 14.
Letter from Mr. John M'Donnel. Saggard.

Secondly,—In case the total repeal of the present pound-weight duty would not be allowed, I would suggest the absolute necessity of reducing the pound-weight duty to one-half the present charge, which would, if strictly enforced, produce to the Government at least two-thirds of the present sum collected, and would, at the same time, remove the great temptation to smuggle which at present exists. A new classification would be necessary, as at present the most inferior gray paper used by grocers for sugar is subject to the same pound-weight duty as the finest writing papers, the consumption in this country being (comparatively speaking,) almost exclusively of inferior articles; the Excise duty under the present arrangement of classes is particularly severe.

To arrive at a proper standard, for the different classes has always been found difficult as paper manufacturing now stands, I would submit a place or standard for a new classification, which I firmly believe would meet the wishes of all parties, namely, to have three classes; the first class to embrace every description of paper containing size, either for the purposes of writing or printing; the second class to embrace all other paper manufactured without size; and the third class to be confined to every description of brown paper made from ropes.

Thirdly,—Several paper-manufacturers are in favour of an engine duty, (such as was in existence some few years past, a certain charge per cubic foot,) to supersede the pound-weight duty. To this an objection exists, that is, in case of exportation what amount of drawback should be allowed. This objection got over, I see no particular objection to its adoption; but, on the contrary, I conceive it to be the most desirable.

I am, Gentlemen, with great respect,
Your obedient Servant,
JOHN M'DONNEL.

To the Commissioners of Excise Inquiry.

APPENDIX No. 15.

Roan Paper Mills, near Armagh, 4th Dec., 1833.

SIR,

No. 15.
Letter from Mr. Joseph M'Cullough. Armagh.

I received a letter saying you were about to hold an inquiry into Excise laws, and requesting my attendance. It is not convenient for me to leave home at present; however, with regard to the existing paper laws, that is, labelling, stamping, and weighing, with several other restrictions which the paper-makers have to comply with, are no great obstacles in the way of preventing fraud in the paper trade. It often occurs that the fair trader has to meet the unfair one in the market, at considerable loss; and on stating such facts I beg to say, that if there were an engine duty left on by the cubic foot, that all makers of paper would then pay all the duty, according to the contents of their engines, and that said contents would not be under a certain amount of cubic feet.

I beg further to state, that if the duty would be regulated by the engine, that there might be two classes of duty, that is, first and second class. My motive for these two classes are briefly these: the opulent or wealthy paper maker generally has his mills adapted for making a fine quality of paper, whereas the poorer class of paper mills is generally the reverse, and makes nothing else only brown and whited-brown paper, which would come under the second class duty. The present system of stamping and weighing, with keeping accounts thereof, are quite unpleasant, as there is much time lost, whereas it might be employed usefully otherwise. I would recommend further that the present Excise laws do be repealed, and the total duty and restrictions left on the engine.

I am, Sir, your obedient Servant,
JOSEPH M'CULLOUGH.

Sir Henry Parnell, Bart., M.P., Commissioner of Excise Inquiry.

APPENDIX

A RETURN specifying the Rates of Duty and Amount of Duty

ENGLAND.

Years.	Demy, Fine.		Demy, Second.		Crown, Second.		Fool's Cap, Fine.		Fool's Cap, Second.		Pott, Second.	
	Rate of Duty.	Amount of Duty.	Rate of Duty.	Amount of Duty.	Rate of Duty.	Amount of Duty.	Rate of Duty.	Amount of Duty.	Rate of Duty.	Amount of Duty.	Rate of Duty.	Amount of Duty.
	Per Ream.		Per Ream.		Per Ream.		Per Ream.		Per Ream.		Per Ream.	
	s. d.	£ *s. d.*	*s. d.*	£ *s. d.*	*s. d.*	£ *s. d.*	*s. d.*	£ *s. d.*	*s. d.*	£ *s. d.*	*s. d.*	£ *s. d.*
1770	2 3	. .	1 6	2 15 6	1 1½	25 6 3	1 6	0 6 0	1 1½	166 12 3	0 9	45 17 3
1771	,,	. .	,,	4 4 0	,,	24 8 3	,,	. .	,,	133 19 9	,,	32 2 9
1772	,,	. .	,,	4 9 3	,,	29 3 10½	,,	. .	,,	148 15 7½	,,	20 8 0
1773	,,	. .	,,	1 11 6	,,	23 14 9	,,	. .	,,	150 6 0	,,	17 14 0
1774	,,	. .	,,	3 0 0	,,	23 19 3	,,	. .	,,	180 9 0	,,	27 12 0
1775	,,	. .	,,	. .	,,	31 5 6	,,	. .	,,	146 19 7½	,,	18 9 9
1776	,,	. .	,,	1 7 0	,,	87 0 4½	,,	. .	,,	126 0 0	,,	14 9 6
1777	,,	. .	,,	0 15 0	,,	30 9 9	,,	. .	,,	148 1 0	,,	21 7 6
1778	,,	. .	,,	0 13 6	,,	32 15 10½	,,	0 3 0	,,	132 17 3	,,	28 6 7½
1779	,, and 2*s.* 4½$\frac{2}{10}$*d.*	. .	,, and 1*s.* 6$\frac{3}{4}\frac{6}{10}$*d.*	. .	,, and 1*s.* 2$\frac{7}{10}$*d.*	25 8 9	,, and 1*s.* 6$\frac{3}{4}\frac{6}{10}$*d.*	0 6 0	,, and 1*s.* 2$\frac{7}{10}$*d.*	109 12 6	,, and 9½$\frac{8}{10}$*d.*	24 16 0
1780	2*s.* 4½$\frac{2}{10}$*d.*	. .	1*s.* 6$\frac{3}{4}\frac{6}{10}$*d.*	. .	1*s.* 2$\frac{7}{10}$*d.*	31 11 10½	1*s.* 6$\frac{3}{4}\frac{6}{10}$*d.*	0 15 0	1*s.* 2$\frac{7}{10}$*d.*	86 9 0	9½$\frac{8}{10}$*d.*	38 9 6
From 5 July, 1780, to 21 May, 1781	,, and 2*s.* 5½$\frac{2}{10}$*d.*	17 15 3	,, and 1*s.* 7$\frac{3}{4}\frac{2}{10}$*d.*	1 6 0	,, and 1*s.* 2$\frac{3}{4}\frac{4}{10}$*d.*	37 2 7½	,, and 1*s.* 7$\frac{3}{4}\frac{2}{10}$*d.*	. .	,, and 1*s.* 2$\frac{3}{4}\frac{4}{10}$*d.*	65 8 6	,, and 9$\frac{3}{4}\frac{6}{10}$*d.*	38 6 0

Years.	First Class or Table.		Second Class or Table.		Third Class or Table.		Fourth Class
	Rate of Duty.	Amount of Duty.	Rate of Duty.	Amount of Duty.	Rate of Duty.	Amount of Duty.	Rate of Duty.
	Per Ream.	£ *s. d.*	Per Ream.	£ *s. d.*	Per Bundle.	£ *s. d.*	Per Ream.
From 22 May to 5 July, 1781	10 Rates, varying from 1*s.* 1$\frac{8}{10}$*d.* to 9*s.* 10$\frac{3}{4}\frac{2}{10}$*d.*	803 4 3	21 Rates, from 8$\frac{3}{4}\frac{2}{10}$*d.* to 1*l.* 13*s.*	251 9 11	13 Rates, from 11*d.* to 6*s.* 0½$\frac{4}{10}$*d.*	549 6 0	13 Rates, from 4$\frac{3}{4}\frac{8}{10}$*d.* to 2*s.* 2$\frac{1}{4}\frac{6}{10}$*d.*
1782	,,	10,451 7 9	,,	6,518 10 1	,,	7,449 4 2¾	,,
1783	,, and from 1*s.* 1$\frac{3}{4}\frac{2}{10}$*d.* to 10*s.* 4$\frac{8}{10}$*d.*	13,450 13 10½	,, and from 9$\frac{6}{10}$*d.* to 1*l.* 14*s.* 6*d.*	6,831 7 3½	,, and from 11½*d.* to 6*s.* 3$\frac{3}{4}\frac{6}{10}$*d.*	9,766 10 10½	,, and from 5$\frac{7}{10}$*d.* to 2*s.* 3½$\frac{4}{10}$*d.*
1784	from 1*s.* 1$\frac{3}{4}\frac{2}{10}$*d.* to 10*s.* 4$\frac{8}{10}$*d.*	13,400 10 9	from 9$\frac{6}{10}$*d.* to 1*l.* 14*s.* 6*d.*	6,125 7 10	from 11½*d.* to 6*s* 3$\frac{3}{4}\frac{6}{10}$*d.*	9,918 9 0¼	from 5$\frac{7}{10}$*d.* to 2*s.* 3½$\frac{4}{10}$*d.*
1785	,, and from 1*s.* 6¼$\frac{6}{10}$*d.* to 13*s.* 9½$\frac{4}{10}$*d.*	19,255 1 9	,, and from 11½*d.* to 2*l.* 6*s.*	8,335 15 3	,, and from 1*s.* 2$\frac{3}{4}\frac{8}{10}$*d.* to 8*s.* 4$\frac{2}{10}$*d.*	13,420 10 5	,, and from 6$\frac{3}{4}\frac{6}{10}$*d.* to 3*s.* 0$\frac{3}{4}\frac{2}{10}$*d.*
1786	from 1*s.* 6¼$\frac{6}{10}$*d.* to 13*s.* 9½$\frac{4}{10}$*d.*	20,546 14 3	from 11½*d.* to 2*l.* 6*s.*	8,634 0 6	from 1*s.* 2$\frac{3}{4}\frac{8}{10}$*d.* to 8*s.* 4$\frac{2}{10}$*d.*	14,954 9 4	from 6$\frac{3}{4}\frac{6}{10}$*d.* to 3*s.* 0$\frac{3}{4}\frac{2}{10}$*d.*
1787	,,	24,301 11 2½	,,	9,604 19 9¼	,,	16,252 10 3½	,,
1788	,,	23,942 18 0¾	,,	10,250 0 3¼	,,	16,336 0 4½	,,
1789	,,	24,154 14 6	,,	10,668 16 4¾	,,	14,483 2 3	,,
1790	,,	26,693 10 6½	,,	10,692 19 4¾	,,	16,342 15 8¾	,,
1791	,,	24,793 10 10	,,	11,233 9 10½	,,	15,830 8 1½	,,
1792	,,	25,878 2 7¼	,,	12,109 14 1¼	,,	15,801 3 8½	,,
1793	,,	26,997 17 9	,,	12,820 1 0	,,	16,396 18 2¼	,,
To 5 April, 1794	,,	20,251 4 5	,,	10,583 15 4¼	,,	13,010 8 9	,,

No. 16.

received upon each denomination of Paper, in each Year since 1770.

ENGLAND.

Brown Large Cap.		Small Ordinary Brown.		Whited Brown.		Pasteboard, Millboard, and Scaleboard.		Paper not particularized.		Total Amount of Duty.
Rate of Duty.	Amount of Duty.	Rate of Duty.	Amount of Duty.	Rate of Duty.	Amount of Duty.	Rate of Duty.	Amount of Duty.	Rate of Duty.	Amount of Duty.	
Per Ream.		Per Ream.		Per Bundle.		Per Cwt.		Per Cent. ad valorem.		
s. d.	£ *s. d.*	*s. d.*	£ *s. d.*	*s. d.*	£ *s. d.*	*s. d.*	£ *s. d.*	£ *s.*	£ *s. d.*	£ *s. d.*
0 9	750 13 6¾	0 6	824 17 6	0 9	2,548 13 4½	4 6	964 16 0	18 0	9,262 12 0½	14,592 9 8¾
,,	694 2 1½	,,	852 18 0	,,	2,542 0 0¾	,,	998 13 9¾	,,	9,029 13 7½	14,312 2 4½
,,	656 17 9	,,	1,007 19 1½	,,	2,611 2 10½	,,	1,165 6 3¼	,,	9,578 17 6½	15,223 0 3¾
,,	656 13 3	,,	1,046 2 1½	,,	2,807 1 7½	,,	920 18 6	,,	10,037 13 3	15,661 15 0
,,	688 13 4½	,,	988 9 1½	,,	2,765 18 1½	,,	884 17 4½	,,	9,578 6 6	15,141 4 9
,,	671 10 5¼	,,	935 17 4½	,,	2,800 10 11¼	,,	936 13 6	,,	9,697 14 10	15,239 1 11½
,,	600 19 6	,,	927 4 0	,,	2,527 17 6	,,	867 9 2¼	,,	9,438 3 4¼	14,590 10 5
,,	652 1 4½	,,	906 9 1½	,,	2,548 4 11¼	,,	942 7 8¼	,,	10,036 1 4¾	15,285 17 9¼
,,	569 5 11½	,,	833 3 4½	,,	2,447 8 2¼	,,	903 5 3	,,	10,447 14 5½	15,395 13 5½
,, and 9¼ 8/10 *d.*	566 18 9¾	,, and 6¼ 2/10 *d.*	878 1 9	,, and 9¼ 8/10 *d.*	2,302 0 8¼	,, and 4*s.* 8½ 8/10 *d.*	851 19 10½	,, and 18*l.* 18*s.*	9,559 19 6¼	14,319 3 10¾
9¼ 8/10 *d.*	584 10 1¼	6¼ 2/10 *d.*	876 8 10½	9¼ 8/10 *d.*	2,388 12 11¼	4*s.* 8½ 8/10 *d.*	945 5 7½	18*l.* 18*s.*	9,159 6 6¾	14,111 9 6
,, and 9¾ 6/10 *d.*	563 11 1½	,, and 6¼ 4/10 *d.*	823 9 6	,, and 9¾ 6/10 *d.*	2,267 15 3¾	,, and 4*s.* 11¼ 6/10 *d*	955 3 0	,, and 19*l.* 16*s.*	10,029 18 8¼	14,799 16 0

or Table.	Fifth Class or Table.		Pasteboard, Millboard, &c.		Non-enumerated Paper.		Total Amount of Duty.
Amount of Duty.	Rate of Duty.	Amount of Duty.	Rate of Duty.	Amount of Duty.	Rate of Duty.	Amount of Duty.	
£ *s. d.*	Per Ream.	£ *s. d.*	Per Cwt.	£ *s. d.*		£ *s. d.*	£ *s. d.*
207 18 0	19 Rates, from 2 8/10 *d.* to 1*s.* 1 8/10 *d.*	573 5 2½	4*s.* 11¼ 6/10 *d.*	144 4 7½	19*l.* 16*s.* per Cent. ad valorem.	79 11 2¾	2,608 19 2¾
2,845 9 3	,,	8,515 5 0¼	,,	2,049 5 11½	,,	710 16 3¼	38,539 18 6¾
3,246 18 6	,, and from 2¼ 2/10 *d.* to 1*s.* 1¾ 2/10 *d.*	10,062 15 3	,, and 5*s.* 2 4/10 *d.*	2,850 5 4½	,, and 20*l.* 14*s.* per Cent. ad valorem.	1,293 17 9½	47,502 8 11½
3,347 15 10½	From 2¼ 2/10 *d.* to 1*s.* 1¾ 2/10 *d.*	9,583 12 7½	5*s.* 2 4/10 *d.*	3,411 14 2½	20*l.* 14*s.* per Cent. ad valorem.	1,080 9 5½	46,867 19 9¼
4,571 17 11	,, and from 2¾ 4/10 *d.* to 1*s.* 6*d* 4/10 *d.*	13,592 14 8	,, and 6*s.* 10¾ 2/10 *d.*	3,906 11 7½	,,	1,376 4 7¼	64,458 16 2¾
5,002 14 10	from 2¾ 4/10 *d.* to 1*s.* 6¼ 6/10 *d.*	13,635 1 1	6*s.* 10¼ 2/10 *d.*	4,211 4 9	,,	1,513 4 6	68,497 9 3
5,643 1 11¾	,,	14,946 8 11½	,,	4,798 13 3½	From 1st June, 1787, the duty on the sort next above in size and value.	1,581 14 8½	77,129 0 2½
5,946 11 3	,,	14,942 14 4¼	,,	4,802 2 3¾	,,	653 0 8½	76,873 7 4
5,581 7 6	,,	13,802 18 6¼	,,	4,373 5 11	,,	620 9 1¾	73,684 14 2¾
5,909 1 8¼	,,	15,546 15 8	,,	4,952 17 9¾	,,	728 1 1¾	80,866 1 11¾
6,002 11 6¼	,,	15,680 18 3	,,	4,935 7 9¾	,,	718 19 3¾	79,195 5 8¾
6,137 2 11	,,	15,764 18 4¾	,,	5,159 9 3	,,	913 11 11¼	81,764 2 11
5,704 6 9	,,	15,849 7 0½	,,	5,291 12 11½	,,	1,434 12 2¼	84,494 15 10½
4,666 9 11½	,,	13,227 2 5½	,,	4,282 12 2	,,	1,621 9 1	67,643 2 2¾

Appendix No. 16.

A Return, specifying the Rates of Duty, and

ENGLAND

Years.	Writing, Drawing, Printing, Elephant, and Cartridge.		Coloured and Whited Brown.		Brown.	
	Rate of Duty.	Amount of Duty.	Rate of Duty.	Amount of Duty.	Rate of Duty.	Amount of Duty.
	Per lb.	£ s. d.	Per lb.	£ s. d.	Per lb.	£ s. d.
From 5th April to 5th July, 1794	2½d.	18,857 8 4	1d.	5,578 4 0	½d.	3,012 14 10½
1795	,,	95,807 1 10½	,,	31,659 15 5	,,	14,406 4 5½
1796	,,	110,836 2 8½	,,	34,286 0 1	,,	15,787 15 1
1797	,,	102,391 0 10	,,	33,245 8 2	,,	13,895 5 2½
1798	,,	107,672 18 11½	,,	33,841 15 5	,,	13,369 5 1½
1799	,,	100,996 9 7	,,	33,058 0 3	,,	14,223 1 6
1800	,,	108,733 19 0	,,	35,219 2 7	,,	14,971 11 6
1801	2½d.—5d.	153,322 4 7	1d.—2d.	46,814 9 7	½d.—1d.	18,412 10 3
1802	5d.	143,823 12 3	2d.	83,467 15 6	1d.	31,532 0 3

Years.	First Class.		Second Class.		Glazed Paper, Millboard 10th Oct. 1807, Sheathing	
	Per lb.	£ s. d.	Per lb.	£ s. d.	Per Cwt.	£ s. d.
1803	3d.	291,496 0 6	1½d.	42,712 11 10	£1. 1s.	15,430 2 1
1804	,,	258,383 16 3	,,	44,674 1 6	,,	12,744 6 11
1805	,,	291,136 5 4	,,	56,344 19 10	,,	14,162 15 0
1806	,,	295,001 6 0	,,	51,140 19 10	,,	13,610 8 9
1807	,,	305,347 5 9	,,	49,041 18 10	,,	13,878 1 10
1808	,,	327,943 13 4	,,	50,370 6 5	,,	16,661 18 1
1809	,,	313,859 14 3	,,	51,717 7 0	,,	19,358 2 11
1810	,,	336,960 10 0	,,	53,206 14 10	,,	21,725 6 8
1811	,,	336,779 15 9	,,	57,087 17 9	,,	21,538 11 0
1812	,,	353,359 10 10	,,	57,537 8 5	,,	19,600 4 6
1813	,,	340,624 10 0	,,	53,698 17 3	,,	21,104 18 0
1814	,,	349,262 6 4	,,	55,438 16 6	,,	21,812 0 6
1815	,,	372,213 13 9	,,	59,132 15 0	,,	24,363 6 6
1816	,,	334,774 13 0	,,	50,788 13 4	,,	21,335 1 3
1817	,,	362,648 16 6	,,	57,713 8 7	,,	22,806 8 10
1818	,,	389,853 15 9	,,	62,018 12 3	,,	27,655 11 3
1819	,,	368,046 10 9	,,	56,387 13 7	,,	24,661 7 9
1820	,,	396,413 18 9	,,	60,821 8 3	,,	26,208 6 4
1821	,,	403,797 7 9	,,	63,464 9 9	,,	26,455 14 10
1822	,,	426,785 0 5	,,	68,792 18 6	,,	27,602 5 4
1823	,,	444,142 3 0	,,	72,499 12 3	,,	27,046 13 10
1824	,,	471,594 8 6	,,	78,107 9 9	,,	30,636 6 6
1825	,,	489,770 18 6	,,	81,956 8 0	,,	32,858 8 9
1826	,,	407,688 12 6	,,	59,417 9 6	,,	24,638 5 9
1827	,,	483,240 0 0	,,	78,365 4 7	,,	29,103 18 0
1828	,,	517,328 0 3	,,	83,523 12 1	,,	20,849 0 0
1829	,,	484,206 7 3	,,	74,115 13 0	,,	27,249 12 0
1830	,,	493,538 11 2	,,	80,462 5 9	,,	29,015 4 8
1831	,,	482,865 13 6	,,	82,929 14 7	,,	25,302 11 0
1832	,,	506,151 17 9	,,	84,107 14 2	,,	23,359 17 1
1833	,,	534,193 10 3	,,	88,739 18 9	,,	23,338 7 0

Amount of Duty received since 1770, &c.,—*continued.*

Appendix No. 16:

continued.

Non-enumerated, except Sheathing and Button Paper, or Button Board.		Pasteboard, Millboard, and Scaleboard.		Glazed Paper.		Total Amount of Duty.
Rate of Duty.	Amount of Duty.	Rate of Duty.	Amount of Duty.	Rate of Duty.	Amount of Duty.	
Per lb.	£ s. d.	Per Cwt.	£ s. d.	Per Cwt.	£ s. d.	£ s. d.
2½*d.*	16 3 6½	10*s.* 6*d.*	761 4 2¾	6*s.*	328 7 0	28,554 1 11¾
,,	317 19 9½	,,	3,128 10 9¾	,,	1,416 10 6	146,736 2 10¼
,,	315 0 2½	,,	4,520 14 2½	,,	1,457 15 3½	167,203 7 6¾
,,	250 3 11½	,,	4,157 7 3	,,	1,281 1 6	155,220 6 11
,,	308 18 6½	,,	3,957 18 0	,,	1,338 12 9	160,489 8 9½
,,	326 8 6	,,	4,656 0 5	,,	1,338 3 0	154,598 3 3
,,	308 4 4	,,	5,446 13 6	,,	1,319 12 6	165,999 3 5
2½*d.*—5*d.*	571 13 11	10*s.* 6*d.*—21*s.*	7,074 4 0	,,	1,221 16 6	227,416 18 10
5*d.*	660 3 9	21*s.*	7,012 9 3	,,	1,534 19 0	268,031 0 0

and Scaleboard, and from and Button Paper.		Pasteboard.				Total Amount of Duty.
		Made of Paper not of the Second Class.		Made of Paper of the Second Class.		
Per Cwt.	£ s. d.	Per Cwt.	£ s. d.	Per Cwt.	£ s. d.	£ s. d.
. .	. .	. .	. .	. .	. .	349,638 14 5
. .	. .	. .	. .	. .	. .	315,802 4 8
. .	. .	. .	. .	. .	. .	361,644 0 2
. .	. .	. .	. .	. .	. .	359,752 14 7
. .	. .	. .	. .	. .	. .	368,267 6 5
. .	. .	. .	. .	. .	. .	394,975 17 10
. .	. .	. .	. .	. .	. .	384,935 4 2
. .	. .	. .	. .	. .	. .	411,892 11 6
. .	. .	. .	. .	. .	. .	415,406 4 6
. .	. .	. .	. .	. .	. .	430,497 3 9
. .	. .	. .	. .	. .	. .	415,428 5 3
. .	. .	. .	. .	. .	. .	426,513 3 4
. .	. .	. .	. .	. .	. .	455,709 15 3
. .	. .	£1. 8*s.*	955 4 6	14*s.*	90 5 7	407,943 17 8
. .	. .	,,	6,731 4 9	,,	827 2 3	450,727 0 11
. .	. .	,,	8,528 18 7	,,	1,230 7 1	489,287 4 11
. .	. .	,,	7,253 1 6	,,	1,246 3 10	457,594 17 5
. .	. .	,,	6,681 7 3	,,	1,000 6 10	491,125 7 5
£1. 8*s.*	622 6 9	,,	7,732 7 0	,,	1,151 4 4	503,223 10 5
,,	2,549 4 3	,,	8,210 18 7	,,	1,083 9 0	535,023 16 1
,,	2,656 18 3	,,	7,917 15 3	,,	1,071 7 4	555,334 9 11
,,	2,834 6 3	,,	9,293 3 9	,,	1,175 2 3	593,640 17 0
,,	3,757 13 9	,,	9,144 8 3	,,	1,269 6 6	618,757 3 8
,,	1,706 1 0	,,	7,062 7 9	,,	992 12 1	501,505 8 7
,,	2,826 12 0	,,	8,748 12 0	,,	1,235 10 0	603,519 16 7
,,	2,559 4 0	,,	12,328 8 0	,,	1,762 12 0	648,330 16 4
,,	2,429 0 0	,,	11,204 4 0	,,	1,474 4 0	600,679 0 3
,,	2,642 18 9	,,	12,619 8 0	,,	1,545 19 7	619,824 7 11
,,	2,503 12 6	,,	12,287 7 10	,,	1,563 9 1	607,452 8 6
,,	2,207 19 6	,,	12,442 3 5	,	1,668 14 0	629,938 5 11
,,	2,454 6 6	,,	14,744 1 9	,,	2,120 18 4	665,591 2 7

Appendix No. 16. A Return, specifying the Rates of Duty, and Amount of Duty received since 1770, &c.,—*continued.*

SCOTLAND.

Years.	Rates of Duty.	Demy, Second. Amount of Duty.	Crown, Second. Amount of Duty.	Fool's Cap, Second. Amount of Duty.	Pot, Second. Amount of Duty.	Brown, Large Cap. Amount of Duty.	Small Ordinary Brown. Amount of Duty.	Whited Brown. Amount of Duty.	Pasteboard, Millboard, and Scaleboard. Amount of Duty.	Paper not particularized. Amount of Duty.	Total Amount of Duty.
		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1770	The same on each description as in England.	. .	2 9 6	1 12 7½	31 13 0	0 5 3	18 12 9	209 17 4½	48 15 4½	516 4 2¼	829 10 0¾
1771		. .	. .	1 12 7½	23 5 9	. .	14 11 6	195 9 0	77 2 4½	614 4 7¼	926 5 10¼
1772		. .	. .	1 19 4½	12 4 6	. .	12 18 3	229 11 1½	53 3 1½	556 4 7¼	866 0 11¾
1773		. .	. .	3 3 0	95 2 4½	. .	14 15 9	225 18 0	54 9 0	546 8 1	939 16 2½
1774		. .	. .	1 10 4½	42 1 6	. .	14 19 0	205 3 3	39 3 0	483 15 9¾	786 12 11¼
1775		. .	0 12 0	2 7 3	13 16 9	0 13 1½	14 10 9	222 17 3	48 13 1½	432 0 2¾	735 10 5¾
1776		. .	. .	1 9 3	11 18 6	. .	14 0 0	200 17 9	37 17 1½	412 8 7¼	678 11 2¾
1777		. .	. .	0 13 6	9 6 0	. .	20 2 6	234 13 1½	44 13 3	418 9 3¾	727 17 8¼
1778		. .	. .	1 2 6	10 17 6	0 6 9	18 17 9	205 11 6	54 4 6	395 9 1¼	686 9 7¼
1779		25 17 10¾	7 3 6¼	12 7 2	12 13 3	0 4 6¾	18 1 11¾	211 2 10½	64 16 3	340 0 8½	692 8 2½
1780		. .	. .	. .	20 6 4½	. .	17 17 0	187 1 0	76 9 8½	325 8 6½	627 2 7½
From 5 July, 1780, to 21 May, 1781		0 14 3	. .	3 0 7	14 6 3	. .	20 13 10	214 14 3	69 0 6	455 12 1	778 1 9

Years.	Rates of Duty.	First Class, or Table. Amount of Duty.	Second Class, or Table. Amount of Duty.	Third Class, or Table. Amount of Duty.	Fourth Class, or Table. Amount of Duty.	Fifth Class, or Table. Amount of Duty.	Pasteboard, Millboard, &c. Amount of Duty.	Non-enumerated Paper. Amount of Duty.	Total Amount of Duty.
		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
From 22d May to 5 July, 1781	The same on each description as in England.	3 0 6	0 11 0	8 15 8	. .	1 6 4	10 1 11	. . .	23 15 5
1782		420 11 5	32 11 2	168 12 10	. .	415 17 0	109 16 6	. .	1,147 8 11
1783		168 6 4	10 11 7	368 7 0	. .	469 8 1	117 3 2	. .	1,133 16 7
1784		300 3 9	55 15 6	685 18 8	. .	573 17 3	124 10 5	. .	1,740 5 7
1785		55 18 11	333 4 4	959 12 4	491 6 11	550 1 3	202 19 9	. .	2,593 3 6
1786		43 4 7	350 17 9	1,090 2 11	469 18 5	593 3 3	148 7 0	9 8 9	2,705 2 8
1787		73 7 10	458 6 3	1,470 6 11	504 16 8	705 5 7	194 5 11	6 19 6	3,413 8 8
1788		65 3 1	576 12 10	1,877 9 0	602 5 10	735 17 3	185 6 4	2 12 2	4,045 6 6
1789		147 15 5	551 16 2	2,463 5 3¾	586 5 3½	892 12 10¼	205 3 0¼	. .	4,846 18 0¾
1790		112 4 6¼	540 5 0	2,808 17 9½	538 14 1½	888 3 4	159 16 2½	. .	5,048 0 11¾
1791		138 18 3¾	532 18 6½	3,183 14 0¾	518 18 5½	995 5 7¾	236 14 0	. .	5,606 9 0¼
1792		105 2 3¾	393 10 7½	3,281 10 9	582 17 6½	1,091 11 6¼	290 4 7	. .	5,744 17 4
1793		113 11 2¾	433 2 3	4,001 5 1¾	522 1 6¼	1,235 16 8½	205 15 1	. .	6,511 11 11¼
To 5 April, 1794		93 2 2¾	493 3 4¾	4,089 19 4¼	511 13 6	1,170 17 8¼	293 18 8½	. .	6,652 14 10½

A Return, specifying the Rates of Duty, and Amount of Duty received since 1770, &c.,—*continued.*

Appendix No. 16.

SCOTLAND—*continued.*

Years.	Rates of Duty.	Writing, Drawing, Printing, &c.	Coloured and Whited Brown.	Brown.	Non-enumerated, except Sheathing, &c.	Pasteboard, Millboard, and Scaleboard.	Glazed Paper.	Total Amount of Duty.
		Amount of Duty.	Amount of Duty.	Amount of Duty.	Amount of Duty.	Amount of Duty.	Amount of Duty.	
		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
From 5th April to 5th July, 1794	The same on each description as in England.	1,433 4 4	70 10 3	74 8 10	. .	. .	0 3 0	1,578 6 5
1795		13,898 13 6	2,112 16 7	743 1 8	9 7 6	182 14 0	29 11 0	16,976 4 3
1796		17,826 16 0	3,395 3 10	661 4 9	. .	248 9 1	46 14 6	22,178 8 2
1797		16,838 18 1	3,018 6 10	736 14 11	. .	369 17 0	45 0 0	21,008 16 10
1798		14,275 12 8	2,647 7 5	818 15 0	. .	357 3 8	48 10 6	18,147 9 3
1799		13,072 11 3	2,975 0 7	703 0 7	. .	381 0 4	19 2 6	17,150 15 3
1800		14,380 5 5	3,400 7 3	767 18 10	15 0 7	426 3 5	18 6 0	19,008 1 5
1801		19,511 7 1	3,583 19 11	888 4 1	. .	571 1 4	18 15 0	24,573 7 5
1802		20,020 18 4	7,932 7 10	1,356 7 11	9 8 4	603 15 0	9 4 6	29,932 1 11

Years.	Rates of Duty.	First Class.	Second Class.	Glazed Paper, Millboard, Scaleboard, &c.	Pasteboard.		Total Amount of Duty.
					First Class.	Second Class.	
		Amount of Duty.	Amount of Duty.	Amount of Duty.	Amount of Duty.	Amount of Duty.	
		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1803		33,668 12 3	1,518 15 6	889 7 0	. .	. .	36,076 14 9
1804		30,888 10 0	1,834 4 9	655 9 3	. .	. .	33,378 4 0
1805		34,505 5 6	2,020 1 6	963 2 3	. .	. .	37,488 9 3
1806		36,474 11 9	2,055 4 1	861 5 3	. .	. .	39,391 1 1
1807		36,087 3 0	2,155 8 7	1,086 15 0	. .	. .	39,329 6 7
1808		33,808 2 3	2,176 4 3	1,318 11 6	. .	. .	37,302 18 0
1809		35,474 4 6	2,152 2 10	1,618 10 6	. .	. .	39,244 17 10
1810		40,190 16 0	2,288 4 7	1,798 10 9	. .	. .	44,277 11 4
1811		39,739 3 3	2,276 1 7	2,330 13 3	. .	. .	44,345 18 1
1812		38,730 8 6	2,432 1 3	2,605 6 3	. .	. .	43,767 16 0
1813		38,186 12 6	2,505 8 1	2,352 3 4	. .	. .	43,044 3 11
1814		38,457 9 3	2,373 19 4	2,786 15 1	. .	. .	43,618 3 8
1815		41,616 8 9	2,886 12 6	2,702 0 3	. .	. .	47,205 1 6
1816		38,592 16 0	3,931 16 9	2,445 19 3	11 18 0	. .	44,982 10 0
1817		42,430 14 0	3,794 0 6	2,912 1 5	115 10 0	46 18 0	49,299 3 11
1818		44,423 10 0	3,800 8 4	3,270 15 0	103 12 0	0 7 0	51,598 12 4
1819		42,471 7 6	4,107 16 10	3,135 11 3	134 1 0	. .	48,848 16 7
1820		46,015 18 3	3,046 7 9	3,001 3 3	119 7 0	. .	52,182 16 3
1821		51,501 0 6	3,872 6 9	2,596 15 7	420 16 0	407 8 0	58,798 6 10
1822		54,764 11 3	4,287 15 10	2,629 9 3	756 7 0	174 16 6	62,612 19 10
1823		58,830 10 9	4,724 10 0	2,455 13 11	933 9 0	132 2 6	67,076 6 2
1824		59,655 16 3	5,046 9 3	2,433 18 7	1,110 4 0	484 18 6	68,731 6 7
1825		68,919 16 6	5,498 6 1	2,972 5 11	1,934 2 0	894 15 6	80,219 6 0
1826		53,000 5 3	4,861 16 3	2,353 19 9	1,565 11 9	566 13 0	62,348 6 0
1827		68,604 10 3	6,028 12 10	2,630 18 10	2,609 14 3	652 8 0	80,526 4 2
1828		80,598 9 3	6,900 18 1	3,564 18 1	2,581 8 6	675 4 6	94,320 18 5
1829		76,050 16 3	6,739 11 3	4,394 9 8	2,702 3 6	1,029 0 0	90,916 0 8
1830		89,126 10 3	9,177 5 3	4,447 17 10	2,402 13 6	1,414 8 6	106,568 15 4
1831		84,687 18 0	9,871 14 6	4,070 6 1	2,126 7 3	1,144 10 4	101,900 16 2
1832		90,037 18 9	10,023 8 1	4,233 6 4	2,679 3 9	1,357 12 0	108,331 8 11
1833		91,472 7 3	11,063 18 2	3,822 18 0	3,483 1 9	1,718 8 3	111,560 13 5

Appendix No. 16. A Return specifying the Rates of Duty and Amount of Duty received since 1770, &c.,—*continued.*

IRELAND.

Years.	First Class.		Second Class.		Pasteboard, Millboard, &c.		Glazed Paper.		Pasteboard. First Class.		Pasteboard. Second Class.		Excess of Engine Charge.		Total Amount of Duty.
	Rate of Duty.	Amount of Duty.	Rate of Duty.	Amount of Duty.	Rate of Duty.	Amount of Duty.	Rate of Duty.	Amount of Duty.	Rate of Duty.	Amount of Duty.	Rate of Duty.	Amount of Duty.	Rate of Duty.	Amount of Duty.	
	Per lb.		Per lb.		Per Cwt.		Per Cwt.		Per Cwt.		Per Cwt.		Per Month.		
	d.	£ *s.* *d.*	*d.*	£ *s.* *d.*	*s.*	£ *s.* *d.*	*s.*	£ *s.* *d.*	*s.*	£ *s.* *d*	*s.*	£ *s.* *d.*		£ *s.* *d.*	£ *s.* *d.*
From 25 Mar. 1798	2	. .	1	. .	10	. .	5	. .	..	. .	..	. .	1st Class, 16*l.* 13*s.* 4*d.* Pasteboard, &c. 8*l.* 6*s.* 8*d.*	. .	4,354 8 2
1799	,,	. .	,,	. .	,,	. .	,,	. .	..	. .	..	. .	,,	. .	11,645 13 10
1800	2½	. .	,,	. .	,,	. .	,,	. .	..	. .	..	. .	1st Class, 20*l.* 16*s.* 8*d.* Pasteboard, &c. 8*l.* 6*s.* 8*d.*	. .	10,634 9 8
1801	,,	. .	,,	. .	,,	. .	,,	. .	..	. .	..	. .	,,	. .	9,503 2 5
1802	,,	. .	,,	. .	,,	. .	,,	. .	..	. .	..	. .	,,	. .	10,909 15 2
1803	,,	. .	,,	. .	,,	. .	,,	. .	..	. .	..	. .	,,	. .	9,108 12 2
1804	,,	. .	,,	. .	,,	. .	,,	. .	..	. .	..	. .	,,	. .	10,098 2 10
1805	3	. .	,,	. .	20	. .	,,	. .	..	. .	..	. .	1st Class, 32*l.* 19*s.* 8*d* 2d Class, 16*l.* 13*s.* 4*d.*	. .	13,794 9 8
1806	,,	. .	,,	. .	,,	. .	,,	. .	..	. .	..	. .	,,	. .	14,711 8 0
1807	,,	. .	,,	. .	,,	. .	,,	. .	..	. .	..	. .	Per Engine, 16*l.* 13*s.* 4*d.* Per Vat, 12*l.* 10*s.*	. .	17,069 15 9
1808	,,	. .	,,	. .	,,	. .	,,	. .	..	. .	..	. .	,,	. .	16,550 0 11
1809	,,	. .	,,	. .	,,	. .	,,	. .	..	. .	..	. .	,,	. .	17,247 11 5
1810	,,	. .	,,	. .	,,	. .	,,	. .	..	. .	..	. .	,,	. .	17,005 12 6
1811	,,	. .	,,	. .	,,	. .	,,	. .	..	. .	..	. .	,,	. .	17,662 13 9
1812	,,	. .	,,	. .	,,	. .	,,	. .	..	. .	..	. .	,,	. .	17,059 16 6
1813	,,	. .	,,	. .	,,	. .	,,	. .	..	. .	..	. .	,,	. .	16,158 17 2
1814	,,	. .	,,	. .	,,	. .	,,	. .	..	. .	..	. .	,,	. .	14,798 15 6
1815	,,	. .	,,	. .	,,	. .	,,	. .	..	. .	..	. .	10*s.* per Cubic Foot.	. .	16,852 9 6
1816	,,	14,936 3 6	,,	2,654 3 1	,,	151 3 9	,,	4 15 2	..	. .	..	. .	,,	2,026 8 8	19,772 14 2
1817	,,	13,464 6 0	,,	2,449 3 3	,,	207 11 0	,,	20 16 1	..	. .	..	. .	,,	372 4 8	16,514 1 0
1818	,,	12,903 5 9	,,	2,131 18 8	,,	260 14 1	,,	16 16 10	..	. .	..	. .	12*s.* 6*d.*	1,570 7 1	16,883 2 5
1819	,,	15,094 15 0	,,	1,967 1 8	,,	290 14 1	,,	5 12 11	..	. .	..	. .	,,	1,564 1 11	18,922 5 7
1820	,,	12,958 6 3	,,	1,470 1 11	,,	247 12 6	,,	11 13 8	..	. .	..	. .	,,	1,329 8 10	16,017 3 2
1821	,,	14,725 6 0	,,	1,627 11 5	,,	178 10 0	,,	4 1/2 0	..	. .	..	. .	,,	1,309 15 2	17,845 14 7
1822	,,	14,543 3 0	,,	1,864 18 2	,,	166 18 11	,,	14 0 1	..	. .	..	. .	,,	1,226 16 3	17,815 16 5
1823	,,	14,072 4 0	,,	1,908 10 5	,,	137 18 2	,,	13 18 10	..	. .	..	. .	,,	797 16 1	16,930 7 6
1824	,,	17,459 4 3	,,	2,322 8 5	,,	120 3 4	,,	19 11 2	..	. .	..	. .	,,	852 9 5	20,773 16 7
					Glazed Paper, Millboard, &c.										
1825	,,	33,116 15 3	1½	4,804 16 3	21	520 19 0	28	106 19 3	28	15 1 0	14	0 10 6	. .	. .	38,565 1 3
1826	,,	23,093 1 9	,,	4,735 18 7	,,	260 8 11	,,	. .	,,	50 14 0	,,	. .	. .	. .	28,140 3 3
1827	,,	21,062 17 0	,,	4,404 4 9	,,	170 0 3	,,	. .	,,	53 0 9	,,	. .	. .	. .	25,690 2 9
1828	,,	19,844 7 9	,,	4,095 1 6	,,	278 3 4	,,	15 11 0	,,	49 15 6	,,	. .	. .	. .	24,282 19 1
1829	,,	18,768 5 8	,,	3,610 8 5	,,	267 8 4	,,	. .	,,	94 17 3	,,	. .	. .	. .	22,740 19 8
1830	,,	16,091 16 0	,,	3,543 11 6	,,	329 18 8	,,	. .	,,	71 7 9	,,	0 14 4	. .	. .	20,037 8 3
1831	,,	16,277 6 3	,,	2,935 5 8	,,	265 12 6	,,	. .	,,	28 11 6	,,	. .	. .	. .	19,506 15 6
1832	,,	21,365 5 6	,,	2,938 0 1	,,	494 8 1	,,	. .	,,	35 13 0	,,	1 2 3	. .	. .	24,834 8 11
1833	,,	23,607 7 6	,,	3,178 1 3	,,	544 9 1	,,	. .	,,	31 18 0	,,	. .	. .	. .	27,361 15 10

NOTE.—No account can be furnished of the Amount of Duty received in Ireland upon each denomination of Paper previous to the year 1816.

Excise Office, London,
21st May, 1834.

G. A. COTTRELL,
First General Accountant.

Appendix No. 17.

A RETURN of the Rates and Amount of Duty upon Stained Paper, since 1770.

Date.	ENGLAND. Rate of Duty per Yard.	ENGLAND. Amount of Duty.	SCOTLAND. Rate of Duty per Yard.	SCOTLAND. Amount of Duty.	IRELAND. Rate of Duty.	IRELAND. Amount of Duty.
		£ s. d.		£ s. d.		£ s. d.
1770	1½d.	13,242 8 11		21 16 6		
1771	,,	14,221 11 9		20 2 0		
1772	,,	13,685 10 1		15 12 9		
1773	,,	12,829 16 9		11 4 0		
1774	,,	14,244 1 9		13 2 6		
1775	,,	13,181 13 0		18 15 3		
1776	,,	14,277 0 9		16 0 6		
1777	,,	15,254 7 2		18 19 6		
1778	,,	15,005 11 5		27 3 0		
1779	1½d.—1½ 3/10d.	11,979 3 1		19 12 7		
1780	1½ 3/10d.	11,995 4 3		17 18 0		
1781	1½ 3/10d.–1½ 6/10d.	14,979 4 5		17 10 5		
1782	1½ 6/10d.–1½ 9/10d.	12,963 1 11		38 5 9		
1783	1½ 9/10d.	12,146 1 3		38 3 11		
1784	,,	15,066 7 3		51 18 11		
1785	,,	15,101 19 11		65 9 0		
1786	,,	13,549 2 2		70 10 7		
1787	1½ 9/10d.—1¾d.	17,792 17 11		15 16 3		
1788	1¾d.	19,490 7 0		60 18 3		
1789	,,	16,308 5 5		39 2 1		
1790	,,	19,204 18 8		40 19 3		
1791	,,	21,747 9 9		28 0 0		
1792	,,	23,820 15 9		36 14 1		
1793	,,	21,823 14 5		26 10 4		
1794	,,	22,073 15 4		25 4 10		
1795	,,	22,820 12 3		83 7 2		
1796	,,	25,698 11 9		62 5 10		
1797	,,	22,476 9 0		49 8 7		
1798	,,	18,013 2 0		22 0 10		
1799	,,	20,993 5 5		18 1 9		
1800	,,	24,811 8 7		10 12 0		
1801	,,	27,314 15 5		6 17 2		
1802	,,	23,312 8 8		1 18 11		
1803	,,	26,740 6 7		16 14 3		
1804	,,	24,292 8 5		6 14 3		
1805	,,	24,156 7 7	The same as in England.	12 4 8		
1806	,,	27,695 18 6		34 5 5		
1807	,,	30,011 1 5		3 5 2		
1808	,,	30,647 10 5		7 6 1		
1809	,,	32,250 12 0		10 2 5		
1810	,,	32,228 18 2		6 18 3		
1811	,,	35,955 12 11				
1812	,,	33,257 0 4				
1813	,,	33,426 15 3				
1814	,,	33,608 3 0				
1815	,,	29,494 13 2				
1816	,,	25,057 16 8				
1817	,,	29,922 11 8				
1818	,,	37,489 19 3				
1819	,,	36,497 12 5				
1820	,,	34,246 6 4				
1821	,,	33,381 4 3				
1822	,,	37,478 0 2				
1823	,,	39,927 11 7		80 2 6		
1824	,,	45,654 14 7				
1825	,,	53,362 7 10				
1826	,,	39,666 13 11				
1827	,,	44,619 7 5				
1828	,,	47,748 3 5				
1829	,,	46,248 1 11				
1830	,,	44,835 4 9				
1831	,,	50,029 16 6		34 19 10		
1832	,,	49,746 8 0		133 15 10		
1833	,,	53,986 6 5		262 12 7		

Years ended 25th March. Commenced from 1st May 1787.

1798	1d. per yard, Irish Currency.	1,014 3 6
1799		814 6 7
1800		1,161 14 1
1801		1,198 13 1
		1,189 17 2
		1,546 16 8
		1,146 5 7
	1d. per yard, British Currency.	1,376 6 6
	2d. ,, and 4l. 3s. 4d. per Table per Month	921 11 0
	,, ,,	1,450 13 10
	1½d. ,, ,,	1,453 12 4
	,, ,, ,,	1,655 8 0
	,, ,, ,,	2,055 16 5
	,, ,, ,,	1,630 12 9
	,, ,, ,,	1,454 19 9
	,, ,, ,,	1,465 15 11
	,, ,, ,,	1,627 2 5
	,, ,, ,,	1,723 5 4
	,, ,, ,,	1,438 14 4
	,, ,, ,,	1,133 4 3
	,, ,, ,,	1,002 15 7
	,, ,, ,,	1,406 0 7
	,, ,, ,,	1,526 11 5
	,, ,, ,,	1,221 7 8
	,, ,, ,,	1,289 3 5
	,, ,, ,,	1,487 6 3
	,, ,, ,,	1,656 5 3
	,, ,, ,,	1,988 9 9
	1¾d. per yard.	3,150 15 9
	,,	2,373 18 6
	,,	2,076 13 4
	,,	2,704 3 9
	,,	2,509 9 8
	,,	2,635 5 4
	,,	2,337 11 10
	,,	2,184 16 9
	,,	3,871 3 8

Excise Office, London,
7th January, 1835.

G. A. Cottrell,
First General Accountant.

Appendix No. 18.

A RETURN of the Total Number of Paper Makers (exclusive of Stained Paper Makers) in England, Scotland, and Ireland respectively, for the year ended 5th January, 1835.

England.	Scotland.	Ireland.	The United Kingdom.
442	49	57	548

Excise Office, London,
29th April, 1835.

G. A. Cottrell,
First General Accountant.

Appendix No. 19.

A RETURN of the Total Number of Pasteboard Makers in England, Scotland, and Ireland respectively, for the year ended 5th January, 1835.

England.	Scotland.	Ireland.	The United Kingdom.
56	1	0	57

Excise Office, London,
29th April, 1835.

G. A. Cottrell,
First General Accountant.

Appendix No. 20.

A RETURN of the Number of Pounds Weight of Paper made in each Collection of Excise, during each of the last Three Years, distinguishing the Qualities, whether of the First or Second Class, with the Amount of Duty thereon.

ENGLAND.

COLLECTIONS.	1831					1832					1833				
	First Class.	Second Class.	Amount of Duty.			First Class.	Second Class.	Amount of Duty.			First Class.	Second Class.	Amount of Duty.		
	lbs.	lbs.	£	s.	d.	lbs.	lbs.	£	s.	d.	lbs.	lbs.	£	s.	d.
Barnstaple	105,713	18,981	1,440	0	10½	149,090	37,950	2,100	16	3	138,590	52,874	2,062	16	9
Bath	591,227	138,739	8,257	9	1½	774,897	142,236	10,575	3	9	634,446	114,567	8,646	12	4½
Bedford	91,188	27,219	1,309	19	4½	98,742	19,715	1,357	9	10½	93,289	17,791	1,277	6	1½
Bristol	97,054	6,620	1,254	11	0	206,052	12,908	2,656	6	6	371,725	2,545	4,662	9	4½
Cambridge	690,875	6,645	8,677	9	4½	788,791	8,120	9,910	12	9	788,461	4,630	9,884	14	0
Canterbury	801,542	606,458	13,809	12	9	948,104	423,412	14,497	12	6	985,201	403,910	14,839	9	0
Chester	435,341	59,967	5,816	11	1½	461,338	63,430	6,163	3	3	514,558	53,814	6,768	6	3
Cornwall	135,513	334,114	3,782	2	6	183,901	179,111	3,418	4	1½	167,862	194,448	3,313	11	6
Coventry	68,609	27,061	1,026	11	10½	100,629	43,807	1,531	13	1½	132,304	39,732	1,902	2	6
Cumberland	212,093	32,498	2,854	5	6	250,626	29,591	3,317	15	4½	220,341	26,825	2,921	18	4½
Derby	666,860	96,556	8,939	4	6	654,574	109,294	8,865	5	3	704,090	143,685	9,699	3	1½
Dorset	94,059	101,277	1,808	14	4½	33,083	82,907	931	14	1½	33,649	80,621	924	9	10½
Durham	996,344	594,751	16,171	9	10½	998,238	644,882	16,508	9	9	1,062,709	714,507	17,749	10	7½
Essex	26,610	2,954	351	1	9	22,547	3,354	302	16	0	20,527	2,381	271	9	4½
Exeter	2,064,296	840,462	31,056	11	9	1,733,609	806,675	26,711	16	7½	1,803,980	1,066,234	29,213	14	3
Gloucester	146,277	19,863	1,952	12	1½	122,906	8,960	1,592	6	6	165,434	3,537	2,090	0	7½
Grantham	102,775	31,022	1,478	11	6	78,647	31,942	1,182	14	6	58,164	26,612	893	7	6
Halifax	391,813	80,763	5,402	8	7½	1,701,943	597,688	25,009	16	9	2,597,939	719,630	36,971	18	6
Hants	1,299,514	27,193	16,413	17	7½	1,422,452	97,165	18,387	18	7½	1,424,728½	309,253	19,741	18	9
Hereford	885,770	1,043,945	17,596	15	7½	848,441	1,152,081	17,806	0	4½	858,303	1,038,258	17,217	18	0
Hertford	111,384	. .	1,392	6	0	137,904	. .	1,723	16	0	124,943	. .	1,561	15	9
Hull	24,969	33,286	520	3	0	16,392	22,082	342	18	3	16,786	24,644	363	17	0
Isle of Wight	156,765	39,589	2,206	19	10½	159,823	35,449	2,219	6	10½	164,697	31,820	2,257	11	9
Lancaster	179,429	123,626	3,015	10	6	995,388	137,399	13,301	1	10½	1,656,964	175,491	21,808	17	4½
Leeds	1,405,208	774,747	22,407	5	4½	1,399,263	809,605	22,550	16	4½	1,460,382	832,863	23,460	3	4½
Lichfield	216,112	210,959	4,019	17	10½	274,509	204,974	4,712	9	0	307,177	301,801	5,725	19	4½
Lincoln	263,644	127,068	4,089	14	6	227,789	121,816	3,608	14	3	199,354	95,331	3,087	14	10½
Liverpool	. .	. .	. .	.	.	118,705	. .	1,483	16	3	273,887	62,201	3,812	6	10½
Lynn	562,566	192,102	8,232	14	3	639,786	231,205	9,442	7	1½	634,019	246,814	9,467	16	6
Manchester	2,482,943	1,554,981	40,755	8	4½	3,199,506	1,837,100	51,475	14	0	3,447,396	1,946,652	55,259	0	6
Marlborough	250,636	15,739	3,231	6	4½	60,612	2,818	775	5	3	Collection discontinued.				
Newcastle	998,322	2,164,888	26,009	11	6	1,254,377	2,012,486	28,257	15	0	1,362,830	2,358,342	31,775	0	3
Northampton	211,958	20,770	2,779	5	9	244,454	14,661	3,147	6	1½	184,098	10,466	2,366	12	9
Northumberland	193,210	. .	2,415	2	6	39,691	. .	496	2	9	Collection discontinued.				
Northwich	711,240	277,477	10,624	14	7½	274,570	192,719	4,636	12	4½	363,400	251,459	6,114	2	4½
Norwich	174,823	171,572	3,257	12	3	178,972	159,938½	3,236	15	3¾	253,673	121,364	3,929	8	9
Oxford	848,046	44,093	10,876	3	1½	874,432	28,197	11,106	12	7½	874,137	14,079	11,014	14	1½
Plymouth	180,610	95,204	2,852	13	0	350,664	143,415	5,279	12	10½	618,912	155,196	8,706	7	6
Reading	1,966,758	307,288	26,505	0	6	2,287,285	607,795	32,389	15	7½	2,656,183	510,615	36,393	12	7½
Rochester	4,729,365	772,334	63,944	3	0	4,855,001	851,701	66,010	12	10½	4,544,100	816,850	61,906	11	3
Salisbury	381,850	41,990	5,035	11	3	321,044	36,142	4,238	18	9	326,505	33,229	4,288	19	10½
Salop	63,902	30,768	991	1	6	65,340	22,715	958	14	4½	57,737	21,588	856	12	9

Appendix No. 20.

A Return of the Number of Pounds Weight of Paper made in each Collection of Excise, during each of the last Three Years, &c.—*continued.*

COLLECTIONS.	1831			1832			1833		
	First Class.	Second Class.	Amount of Duty.	First Class.	Second Class.	Amount of Duty.	First Class.	Second Class.	Amount of Duty.
	ENGLAND—*continued.*								
	lbs.	lbs.	£ s. d.	lbs.	lbs.	£ s. d.	lbs.	lbs.	£ s. d.
Sheffield	475,961	524,941	9,230 7 10½	562,679	429,419	9,717 7 1½	521,229	465,681	9,425 17 4½
Somerset	345,155	1,748	4,325 7 3	72,017	118	900 19 0	Collection discontinued.		
Stafford	221,950	50,963	3,092 17 10½	243,852	18,244	3,162 3 6	225,701	14,454	2,911 12 0
Stourbridge	14,602	10,599	218 15 4½	17,366	17,501	326 9 1½	12,628	28,318	334 16 9
Suffolk	165,913	253,260	3,656 15 9	136,420	212,064	3,030 13 0	133,250	196,562	2,894 2 9
Surrey	81,866	. .	1,023 6 6	110,723	. .	1,384 0 9	147,222	. .	1,840 5 6
Sussex	405,683	19,285	5,191 11 4½	535,435	17,788	6,804 2 3	516,830	19,098	6,579 14 9
Uxbridge	6,374,492	777	79,686 0 1½	6,785,599	. .	84,819 19 9	6,500,897¾	. . .	81,261 4 5¼
Wales, East	45,157	41,661	824 16 10½	55,320	90,067	1,254 8 4½	53,292	36,430	893 16 9
—— Middle									
—— North	160,804	51,431	2,331 9 10½	168,804	33,053	2,316 12 7½	192,570	46,725	2,699 3 1½
—— West	58,802	55,618	1,082 12 9	95,583	68,712	1,624 4 9	97,754	78,021	1,709 11 1½
Wellington	360,374	162,214	5,518 10 3	152,758	135,508	2,756 8 0	77,216	123,117	1,734 13 7½
Whitby	112,240	60,855	1,783 6 10½	278,502	57,023	3,837 13 4½	470,647	123,579	6,655 9 1½
Wigan	2,624,372	894,714	38,396 12 3	601,279	169,315	8,611 14 1½	Collection discontinued.		
Worcester	295,135	2,020	3,701 16 3	202,421	2,370	2,545 1 6	374,945	2,874	4,704 15 6
York	120,593	43,102	1,776 16 0	101,136	27,388	1,435 7 6	97,315	26,279	1,380 13 7½
Total Country Collections	37,880,312	13,268,757	556,433 12 7½	39,677,011	13,246,015½	578,750 4 8¼	41,724,977¼	14,187,797	610,235 18 11¼
London, within the limits of the Chief Office	748,942	37,457	9,595 17 7½	815,140	211,218	11,509 7 3	1,010,504	10,593	12,697 10 1½
Total, England	38,629,254	13,306,214	566,029 10 3	40,492,151	13,457,233½	590,259 11 11¼	42,735,481¼	14,198,390	622,933 9 0¾
	SCOTLAND.								
Aberdeen	788,179	292,528	11,680 10 9	860,733	251,743	12,332 11 1½	944,953	243,517	13,333 17 10½
Ayr	205,917	197,545	3,808 12 4½	257,615	268,963	4,901 4 1½	232,996	263,734	4,560 15 9
Argyle, North									
—— South									
Caithness									
Dumfries	65,755	30,794½	1,014 8 0¾	41,257	12,695	595 1 1½	22,660	11,701	356 7 7½
Edinburgh	774,714	470,777	12,626 5 7½	899,447	482,997	14,261 16 4¼	821,270	608,783	14,070 15 4¼
Elgin									
Fife	345,295	4,846	4,346 9 6	403,225	3,501	5,062 3 10½	426,155	1,502	5,336 6 6
Glasgow	938,783	244,602	13,263 11 0	878,775	215,467	12,331 7 1½	831,607	253,419	11,978 19 1½
Haddington	2,991,473	31,617	37,591 0 4½	3,263,406	26,721	40,959 11 7½	3,369,810	25,889	42,284 16 1½
Inverness									
Lanthgow	161,649	111,849¾	2,719 13 5½	196,146	169,927	3,138 17 4½	284,662	173,260½	4,641 3 0¾
Montrose									
Perth	117,843	4,674	1,502 5 0	97,878	3,211	1,243 10 10½	99,553	2,214	1,258 5 0
Stirling	385,424	190,243	6,005 16 4½	304,553	228,520	5,235 3 3	284,093	186,206	4,714 19 0
Total, Scotland	6,775,032	1,579,476¼	94,559 12 6¼	7,203,035	1,603,745	100,061 6 10½	7,317,789	1,770,225½	102,536 5 5¼

Appendix No. 20.

A Return of the Number of Pounds Weight of Paper made in each Collection of Excise, during each of the last Three Years, &c.—*continued.*

COLLECTIONS.	IRELAND.								
	1831			1832			1833		
	First Class.	Second Class.	Amount of Duty.	First Class.	Second Class.	Amount of Duty.	First Class.	Second Class.	Amount of Duty.
	lbs.	lbs.	£ s. d	lbs.	lbs.	£ s. d.	lbs.	lbs.	£ s. d.
Armagh	3,683	11,465	117 13 10½	6,034	16,368	177 14 6	8,924	25,795	272 15 4½
Athlone									
Clonmel									
Coleraine	164,100	121,637	2,811 9 7½	190,417	77,186	2,862 12 6	238,903	94,062	3,574 3 6
Cork	154,657	44,568	2,211 15 3	202,723	49,436	2,843 0 3	183,454	51,077	2,612 8 1½
Drogheda	12,154	. .	151 18 6	15,624	. .	195 6 0	13,374	. .	167 3 6
Dublin	. .	. .	. . .	9,188	. .	114 17 0	10,047	108	126 5 3
Dundalk	460	629	9 13 7½						
Foxford									
Galway	29,130	. .	364 2 6	31,882	. .	398 10 6	105,555	. .	1,319 8 9
Kilkenny									
Limerick	24,629	13,614	392 19 0	15,268	9,432	249 16 0	16,784	14,157	298 5 7½
Lisburn	14,991	14,488	277 18 9	27,805	21,592	482 10 3	71,767	38,923	1,140 7 1½
Londonderry	15,170	17,370	298 3 9	6,399	13,536	164 11 9	5,848	16,424	175 15 0
Mallow	59,389	54,875	1,085 6 7½	54,258	50,289	992 10 7½	39,622	33,314	703 9 9
Maryborough									
Naas	708,914	26,655	9,028 0 4½	1,037,675	65,070	13,377 12 6	1,090,110	82,712	14,143 6 6
Sligo									
Tralee									
Waterford	114,908	164,341	2,463 9 7½	111,949	167,172	2,444 3 9	104,202	151,918	2,252 0 3
Wexford									
Total, Ireland	1,302,185	469,642	19,212 11 6	1,709,222	470,081	24,303 5 7½	1,888,590	508,490	26,785 8 9

Excise Office, London,
30th June, 1834:

G. A. Cottrell,
First General Accountant.

Appendix No. 21.

A RETURN of the Number of Pounds Weight of Paper, made in each Collection of Excise, for the United Kingdom, during the Year ended 5th January, 1835, distinguishing the Qualities, whether of the First or Second Class, with the Amount of Duty thereon.

England

Collections.	First Class.	Second Class.	Amount of Duty.
	lbs.	lbs.	£ s. d.
Barnstable	140,668	46,386	2,048 5 3
Bath	534,865	145,769	7,596 17 4½
Bedford	82,965	9,539	1,096 13 7½
Bristol	397,143	1,593	4,974 4 10½
Cambridge	705,485	2,571	8,834 12 7½
Canterbury	983,956	322,411	14,314 10 4½
Chester	468,425	44,318	6,132 6 0
Cornwall	186,164	296,813	4,182 2 7½
Coventry	150,117	39,258	2,121 16 6
Cumberland	237,392	15,487	3,064 3 10½
Derby	634,349	90,002	8,491 17 6
Dorset	35,741	75,004	915 10 9
Durham	1,242,203	497,273	18,635 9 10½
Essex	21,275	209	267 4 10½
Exeter	1,802,335	1,147,293	29,699 15 4½
Gloucester	176,545	67,530	2,628 17 6
Grantham	84,611	34,871	1,275 11 7½
Halifax	2,408,402	756,906	34,835 13 9
Hants	1,612,403	347,329	22,325 16 10½
Hereford	834,747	913,887	16,146 2 7½
Hertford	158,983	. .	1,987 5 9
Hull	16,536	21,611	341 15 4½
Isle of Wight	145,999	32,426	2,027 13 0
Lancaster	2,246,339	223,532	29,476 6 3
Leeds	1,456,947	798,336	23,201 8 9
Lichfield	332,167	232,803	5,607 2 1½
Lincoln	207,758	83,479	3,118 14 4½
Liverpool	411,362	145,310	6,050 4 3
Lynn	644,738	212,632	9,388 3 6
Manchester	3,339,726	1,858,312	53,361 0 6
Newcastle	1,241,638	2,442,866	30,788 7 9
Northampton	210,229	10,733	2,694 18 10½
Northwich	640,262	272,158	9,704 5 3
Norwich	306,748	124,067	4,609 15 4½
Oxford	893,444	11,433	11,239 10 1½
Plymouth	411,396	255,091	6,736 15 4½
Reading	2,464,032	712,380	35,252 15 6
Rochester	4,618,535	695,177	62,076 10 10½
Salisbury	376,768	29,595	4,894 11 4½
Salop	77,727	30,433	1,161 15 10½
Sheffield	610,768	520,180	10,885 14 6
Stafford	225,036	12,731	2,892 10 4½
Stourbridge	35,424	33,980	655 3 6
Suffolk	85,799	125,967	1,859 15 7½
Surrey	172,188	. .	2,152 7 0
Sussex	456,511	17,636	5,816 12 3
Uxbridge	7,726,565	10,487	96,647 12 1½
Wales, East	62,969	26,408	952 3 3
,, Middle	. .	. .	. .
,, North	194,640	45,536	2,717 12 0
,, West	99,805	73,200	1,705 1 3
Wellington	120,611	59,960	1,882 7 9
Whitby	627,491	205,640	9,128 17 9
Worcester	181,536	725	2,273 14 7½
York	88,447	30,848	1,298 7 9
Country Collections	43,628,915	14,210,121	634,174 13 10½
London	1,084,631	970	13,563 19 0
Total	44,713,546	14,211,091	647,738 12 10½

Scotland

Collections.	First Class.	Second Class.	Amount of Duty.
	lbs.	lbs.	
Aberdeen	1,014,768	245,537	14,219 4 1½
Ayr	255,849	278,218	4,936 19 6
Argyle, North	. .	. .	. .
,, South	. .	. .	. .
Caithness	. .	. .	. .
Dumfries	22,784	10,355	349 10 4½
Elgin	. .	. .	. .
Fife	491,585	7,696	6,192 18 3
Glasgow	1,047,117	125,741	13,874 16 10½
Haddington	3,380,744	21,805	42,395 11 7½
Inverness	. .	. .	. .
Linlithgow	266,076	185,193	4,483 8 1½
Montrose	. .	. .	. .
Perth	9,277	1,952	128 3 3
Stirling	306,569	344,348	5,984 5 9
Edinburgh	671,781	662,724	12,539 5 9
Total	7,466,550	1,883,569	105,104 3 7½

Ireland

Collections.	First Class.	Second Class.	Amount of Duty.
	lbs.	lbs.	
Armagh	10,984	29,569	322 2 1½
Athlone	. .	. .	. .
Clonmel	. .	. .	. .
Coleraine	247,731	84,377	3,623 19 10½
Cork	162,631	38,138	2,271 5 0
Drogheda	22,720	. .	284 0 0
Dundalk	. .	. .	. .
Foxford	. .	. .	. .
Galway	182,141	. .	2,276 15 3
Kilkenny	. .	. .	. .
Limerick	21,960	13,225	357 3 1½
Lisburn	61,020	17,138	869 17 3
Londonderry	5,582	13,353	153 4 7½
Mallow	24,807	30,648	501 12 9
Maryborough	. .	. .	. .
Naas	1,033,838	102,321	13,562 9 7½
Sligo	. .	. .	. .
Tralee	. .	. .	. .
Waterford	91,207	128,739	1,944 14 1½
Wexford	. .	. .	. .
Dublin	9,004	. .	112 11 0
Total	1,873,625	457,508	26,279 14 9

Totals

Collections.	First Class.	Second Class.	Amount of Duty.
	lbs.	lbs.	£ s. d.
England	44,713,546	14,211,091	647,738 12 10½
Scotland	7,466,550	1,883,569	105,104 3 7½
Ireland	1,873,625	457,508	26,279 14 9
The United Kingdom	54,053,721	16,552,168	779,122 11 3

Excise Office, London,
18th April, 1835.

G. A. Cottrell,
First General Accountant.

Appendix No. 22.

AN ACCOUNT of the Quantities of the different sorts of Paper charged with Duties in each of the Three Years, ended the 5th January, 1833; the Rates of Duty on such Paper, the Gross and Net Produce of the Duties, the Drawbacks on Paper exported, and the Cost per Cent. at which the Net Revenue is collected; separating the Accounts of England, Scotland, and Ireland.

		Quantities charged with Duty.								Gross Produce.	Net Produce.	Drawbacks on Paper Exported.	Allowances to the Universities, King's Printer, Hot Pressers, &c.
		First Class Paper.	Rate per lb.	Second Class Paper.	Rate per lb.	Millboard, Glazed Paper, &c.	Rate per Cwt.	Pasteboard.	Rate per Cwt.				
		lbs.	*d.*	lbs.	*d.*	Cwts.	*s.*	Cwts.	*s.*	£ *s.* *d.*	£ *s.* *d.*	£ *s.* *d.*	£ *s.* *d.*
Year ended 5th Jan. 1831.	England	39,520,561	3	12,908,470	1½	1,887	28	9,013	28	620,508 10 9	584,539 4 8	21,832 0 9	14,137 5 4
						27,633	21	2,208	14				
	Scotland	7,130,121	,,	1,468,362	,,	4,236	21	1,716	28	106,568 15 5	98,589 17 9	6,513 3 11	1,465 13 9
								2,020	14				
	Ireland	1,287,344	,,	566,972	,,	314	21	50	28	20,037 8 3	18,720 17 2	1,123 5 0	193 6 1
								1	14				
	Total	47,938,026		14,943,804		34,070		15,008		747,114 14 5	701,849 19 7	29,468 9 8	15,796 5 2
Year ended 5th Jan. 1832.	England	38,629,254	3	13,268,757	1½	1,788	28	8,776	28	607,452 8 8	571,040 9 4	22,414 12 5	13,997 6 11
					,,	24,097	21	2,233	14				
	Scotland	6,775,032	,,	1,579,476		3,876	21	1,518	28	101,903 12 3	92,853 5 9	7,031 10 3	2,018 16 3
								1,635	14				
	Ireland	1,302,185	,,	469,642	,,	252	21	20	28	19,506 15 6	18,814 3 5	579 15 10	112 16 3
	Total	46,706,471		15,317,875		30,013		14,182		728,862 16 5	682,707 18 6	30,025 18 6	16,128 19 5
Year ended 5th Jan. 1833.	England	40,492,151	3	13,457,233	1½	1,577	28	8,887	28	629,938 6 0	591,569 10 11	25,290 3 5	13,078 11 8
						22,247	21	2,383	14				
	Scotland	7,203,035	,,	1,603,745	,,	4,031	21	1,913	28	108,331 9 0	99,778 2 7	6,068 12 8	2,484 13 9
								1,939	14				
	Ireland	1,709,222	,,	470,081	,,	470	21	25	28	24,834 8 11	24,395 11 10	383 1 4	55 15 9
								1	14				
	Total	49,404,408		15,531,059		28,325		15,148		763,104 3 11	715,743 5 4	31,741 17 5	15,619 1 2

Note.—The cost per cent. at which the duty on paper is collected cannot be stated with any degree of accuracy, the officers being employed in charging Excise duties generally; but the sum which would probably be saved to the Revenue, under the head of "Salaries to Officers," if the [duties] on paper should be repealed, may be estimated at £5,500; and for stationery supplied by the Revenue for purposes connected with the paper duties, a further saving of £750, making together £6,250; which is about 7-8ths per cent. on the Net Revenue of the last year.

Excise Office, London,
5th August, 1833.

G. A. Cottrell,
First General Accountant.

Appendix No. 23.

AN ACCOUNT of the Quantities of the different sorts of Paper charged with Duties in the Year ended 5th January, 1834, the Rates of Duty on such Paper, the Gross and Net Produce of the Duties, the Drawback on the Paper Exported, and the Cost per Cent. at which the Net Revenue is collected, separating the Accounts of England, Scotland, and Ireland.

	Quantities charged with Duty.								Gross Produce.	Net Produce.	Drawbacks on Paper Exported.	Allowances to the Universities, King's Printer, Hotpressers, &c.
	First Class Paper.	Rate per lb.	Second Class Paper.	Rate per lb.	Millboard, Glazed Paper, &c.	Rate per Cwt.	Pasteboard.	Rate per Cwt.				
		d.		*d.*		*s.*		*s.*	£ *s.* *d.*	£ *s.* *d.*	£ *s.* *d.*	£. *s.* *d.*
England	42,735,481	3	14,198,390	1½	1,753	28	10,531	28	665,591 2 8	621,773 15 10	30,247 0 8	13,570 6 2
					22,227	21	3,029	14				
Scotland	7,317,789	,,	1,770,225	,,	3,640	,,	2,487	28	111,560 13 5	100,026 17 0	8,659 1 1	2,874 15 4
							2,454	14				
Ireland	1,888,590	,,	508,490	,,	518	,,	22	28	27,361 15 10	26,677 19 10	649 0 6	34 15 6
Year ended 5th January, 1834	51,941,860	..	16,477,105	..	28,138	..	18,523	..	804,513 11 11	748,478 12 8	39,555 2 3	16,479 17 0

Note.—The cost per cent. at which the duty on paper is collected, cannot be stated with any degree of accuracy, the officers being employed in charging Excise duties generally; but the sum which would probably be saved to the Revenue under the head of "Salaries to Officers," if the duties on paper should be repealed, may be estimated at £5,500; and for stationery supplied by the Revenue for purposes connected with the paper duties, a further saving of £750, making together £6,250, which is about 5-6ths per cent. on the Net Revenue of the last year.

Excise Office, London, 24th April, 1834.

G. A. Cottrell, First General Accountant.

Appendix No. 24.

A similar Account for the Year ended 5th January, 1835.

	Quantities Charged with Duty.								Gross Produce.	Net Produce.	Drawbacks on Paper Exported.	Allowances to the Universities, King's Printer, Hotpressers, &c.
	First Class Paper.	Rate per lb.	Second Class Paper.	Rate per lb.	Millboard, Glazed Paper, &c.	Rate per Cwt.	Pasteboard.	Rate per Cwt.				
		d.		*d.*		*s.*		*s.*	£ *s.* *d.*	£ *s.* *d.*	£ *s.* *d.*	£ *s.* *d.*
England	44,713,546	3	11,211,091	1½	1,875	28	10,021	28	691,941 8 4	639,467 8 3	36,789 1 1	15,684 19 0
					24,423	21	2,719	14				
Scotland	7,466,550	,,	1,883,569	,,	3,647	21	2,609	28	115,204 3 3	105,894 7 0	6,459 18 3	2,849 18 0
							3,738	21				
Ireland	1,873,625	,,	457,508	,,	29	28	7	28	26,677 0 9	25,800 17 9	876 3 0	. .
					322	21	8	14				
Year ended 5th January, 1835	54,053,721	..	16,552,168	..	30,296	..	19,102	..	833,822 12 4	771,162 13 0	44,125 2 4	18,531 17 0

Note.—The cost per cent. at which the duty on paper is collected, cannot be stated with any degree of accuracy, the officers being employed in charging Excise duties generally; but the sum which would probably be saved to the Revenue, under the head of "Salaries to Officers," if the duties on Paper should be repealed, may be estimated at £5,500; and for stationery supplied by the Revenue for purposes connected with the paper duties, a further saving of £750, making together £6,250, which is about 4-5ths per cent. on the Net Revenue of the last year.

Excise Office, London, 18th April, 1835.

G. A. Cottrell, First General Accountant.

Appendix No. 25.

A RETURN of the Quantity of Paper Exported from Great Britain and Ireland, in each of the last Three Years, with the Amount of Drawback thereon.

	1831			1832			1833		
	Quantity Exported.		Amount of Drawback.	Quantity Exported.		Amount of Drawback.	Quantity Exported.		Amount of Drawback.
	First Class.	Second Class.		First Class.	Second Class.		First Class.	Second Class.	
	lbs.	lbs.	£ s. d.	lbs.	lbs.	£ s. d.	lbs.	lbs.	£ s. d.
Great Britain . . .	2,142,928	153,430	27,745 10 9	2,329,797	167,977	30,172 6 4	2,877,397	230,292	37,406 15 9
Ireland	44,215	4,337	579 15 10	29,235	2,689	382 4 10	48,050	7,744	649 0 6
Totals . .	2,187,143	157,767	28,325 6 7	2,359,032	170,666	30,554 11 2	2,925,447	238,036	38,055 16 3

Excise Office, London, 30th June, 1834.

G. A. Cottrell, First General Accountant.

Appendix No. 26.

A RETURN of the Quantities of Paper Exported, distinguishing Books from other descriptions of Paper, and the Total Amount of Drawback allowed upon them respectively, in the Year ended 5th January, 1834.

	First Class.								Second Class.		Pasteboard.		Millboard.		Total Amount of Drawback.
	Paper.		Printed Books.		Ruled Books.		Total, First Class.	Total Amount of Drawback.	lbs.	Amount of Drawback.	Cwts.	Amount of Drawback.	Cwts.	Amount of Drawback.	
	lbs.	Amount of Drawback.	lbs.	Amount of Drawback.	lbs.	Amount of Drawback.	lbs.	£ s. d.		£ s. d.		£ s. d.		£ s. d.	£ s. d.
England . . .	1,752,726	21,909 1 6	452,981	5,662 5 3	69,994	874 18 6	2,275,701	28,446 5 3	147,557	922 4 7	392	524 13 10	337	353 17 0	30,247 0 8
Scotland . . .	569,366	7,117 1 6	16,571	207 2 9	15,759	196 19 9	601,696	7,521 4 0	82,735	517 1 10	140	196 18 5	403	423 16 10	8,659 1 1
Ireland . . .	45,261	565 15 3	2,789	34 17 3	. .	. .	48,050	600 12 6	7,744	48 8 0	..	. .	..	. .	649 0 6
United Kingdom .	2,367,353	29,591 18 3	472,341	5,904 5 3	85,753	1,071 18 3	2,925,447	36,568 1 9	238,036	1,487 14 5	532	721 12 3	740	777 13 10	39,555 2 3

Excise Office, London, 1st Jan. 1835.

G. A. Cottrell, First General Accountant.

Appendix No. 27.

A RETURN of the Quantities of Paper Exported, distinguishing Books from other descriptions of Paper, and the Total Amount of Drawbacks allowed upon them, respectively, in the Year ended 5th January, 1835.

	First Class.								Second Class.		Pasteboard.		Millboard.		Total Amount of Drawback.
	Paper.		Printed Books.		Ruled Books.		Total, First Class.	Total Amount of Drawback.	lbs.	Amount of Drawback.	Cwts.	Amount of Drawback.	Cwts.	Amount of Drawback.	
	lbs.	Amount of Drawback.	lbs.	Amount of Drawback.	lbs.	Amount of Drawback.	lbs.								
		£ s. d.		£ s. d.		£ s. d.		£ s. d.		£ s. d.		£ s. d.		£ s. d.	£ s. d.
England . . .	2,245,064	28,063 6 0	423,817	5,297 14 3	76,900	961 5 0	2,745,781	34,322 5 3	228,761	1,429 15 1	351	491 17 10	519	545 2 11	36,789 1 1
Scotland . . .	429,593	5,369 18 3	14,802	185 0 6	12,747	159 6 9	457,142	5,714 5 6	53,445	334 0 7	178	249 8 3	154	162 3 11	6,459 18 3
Ireland . . .	55,960	699 10 0	9,958	124 9 6	. .	. .	65,918	823 19 6	8,348	52 3 6	..	. .	..	. .	876 3 0
United Kingdom .	2,730,617	34,132 14 3	448,577	5,607 4 3	89,647	1,120 11 9	3,268,841	40,860 10 3	290,554	1,815 19 2	529	741 6 1	673	707 6 10	44,125 2 4

Excise Office, London, 18th April, 1835.

G. A. Cottrell, First General Accountant.

Appendix No. 28.

A RETURN distinguishing the Allowances on Paper made to the King's Printer, and to the Universities, &c., and the Allowances to Hotpressers, and various Manufacturers.

Year ended 5th January, 1834.	Allowances made to					
	The King's Printer, Universities, &c.			Hotpressers, and various Manufacturers.		
	£	s.	d.	£	s.	d.
England	8,243	18	6	5,326	7	8
Scotland	1,905	14	3	969	1	1
Ireland	.	.	.	34	15	6
The United Kingdom	£10,149	12	9	£6,330	4	3

Excise Office, London, 27th Dec. 1834.

G. A. Cottrell, First General Accountant.

Appendix No. 29.

A RETURN distinguishing the Allowances on Paper made to the King's Printer, and to the Universities, &c., and the Allowances to Hotpressers, and various Manufacturers, for the Year ended 5th January, 1835.

	Allowances made to					
	The King's Printer, Universities, &c.			Hotpressers, and various Manufacturers.		
	£	s.	d.	£	s.	d.
England	10,727	10	3	4,957	8	9
Scotland	1,532	11	0	1,317	7	0
Ireland	.	.	.	.	.	.
The United Kingdom	£12,260	1	3	6,274	15	9

Excise Office, London, 18th April, 1835.

G. A. Cottrell, First General Accountant.

Appendix No. 30[a].

A STATEMENT of the Duty on Paper, returned during the three Years, 1830, 1831, 1832, on Bibles, &c., Printed at the Universities.

		Amount.		
		£	s.	d.
Year 1830 . .	England	8,722	13	0
	Scotland	28	10	9
	Ireland	.	.	.
	Total	8,751	3	9
Year 1831 . .	England	7,629	12	6
	Scotland	268	0	0
	Ireland	.	.	.
	Total	7,897	12	6
Year 1832 . .	England	6,333	15	3
	Scotland	76	5	6
	Ireland	.	.	.
		6,410	0	9

Excise Office, London, 8th Nov., 1833.

G. A. Cottrell, First General Accountant.

Appendix No. 30[b].

A RETURN of all Prosecutions against Paper-makers, distinguishing each Class, specifying the Amount of Penalties awarded in each Case, the Amount recovered, and the Amount remitted for the Year ended 5th January, 1834.

Number.	Name.	Class.	Offence.	Amount of Penalty. Awarde	Recovered.	Remitted.	Observations.
				£ s. d.	£ s. d.	£ s. d.	
			ENGLAND.				
1	Ely, Sutcliffe, and Co.	Paper Maker	Not making a true entry of Millboard made by them; falsely denominating their Millboard, &c.	20 0 0	20 0 0		
2	Clark, Wm. and Jas.	,,	Sending out Sheathing Paper without Labels or Departure Stamps, and not making Entry of the Paper sent out	500 0 0	500 0 0		
3	Pim, Edwin	,,	Removing Paper from his Mill before charged with duty, using unentered places, and sending out Paper without proper Labels, &c.	. .	. .	. .	Defendant Absconded.
4	Hall, Giles	,,	Removing and depositing Paper with intent to evade the Duty	25 0 0	25 0 0		
5	Hall, Giles	,,	Not fixing a Label on the Wrapper	. .	. .	. .	Acquitted.
6	Hartley Thomas	,,	Removing Paper with intent to evade the Duty	25 0 0	. .	. .	Insolvent.
7	Gilpin Christopher	,,	Increasing the Weight of Paper after charged with Duty	50 0 0	50 0 0		
8	Passer, Thomas	,,	Concealing Paper in an unentered room	25 0 0	25 0 0		
9	Grayson, John Matthews. Abm.	Scaleboard Maker	Removing Scaleboard with intent to evade the Duty	5 6 6	5 6 6		
10	Allen, Samuel	,,	Making Scaleboard without Licence	5 0 0	. .	. .	Absconded.
11	Allen, Samuel	,,	Illegally removing Scaleboard	1 16 6	. .	0 16 6	Unsettled.
12	Scarborough, Wm.	,,	Ditto	. .	. .	. .	Dismissed.
13	Morgan, John	Paper Maker	Using False Weights	25 0 0	12 10 0	12 10 0	
			SCOTLAND.				
1	Cowan and Sons	,,	Having uncancelled Labels and Wrappers in their possession belonging to Paper which had been opened at their premises as Stationers; sending out Paper without Labels and Departure Stamps, &c.	. .	. .	. .	Proceedings stayed on payment of expences.
2	Smytton, James	,,	Receiving back Wrappers with the Labels not defaced	250 0 0	250 0 0		
			IRELAND.				
1	Sullivan, B.	,,	Sending out Paper without Wrappers	100 0 0	. .	. .	Unsettled.
2	Sullivan. B.	,,	Ditto	200 0 0	. .	. .	Ditto.
3	Chain, W.	,,	Ditto	200 0 0	200 0 0		
4	M'Cullough, W.	,,	Concealing Paper to evade the Duty	200 0 0	200 0 0		
5	Pickering and Co.	,,	Ditto	100 0 0	. .	. .	Unsettled.
6	Chain, W.	,,	Sending out Paper illegally	200 0 0	200 0 0		
7	Sullivan, B.	,,	Ditto	100 0 0	. .	. .	Ditto.
8	Williams, I.	,,	Concealing Paper to evade the Duty	. .	. .	. .	Record withdrawn.
9	O'Brien, Jun., I.	,,	Ditto	. .	. .	. .	Proceedings stayed.
10	M'Donald, C.	,,	Ditto	. .	. .	. .	Judgment.
11	Outterson, A.	,,	Ditto	300 0 0	. .	. .	Unsettled.
12	Outterson and others	,,	Ditto	. .	. .	. .	Judgment.
13	Blow, W. and E.	,,	Ditto	200 0 0	200 0 0		
14	Ryan, John	,,	Ditto	200 0 0	. .	. .	Unsettled.
15	Lundy and M'Donald	,,	Ditto	100 0 0	. .	. .	Ditto.
16	Ferguson and Co.	,,	Ditto	300 0 0	300 0 0		
17	O'Brien, I.	,,	Ditto	. .	. .	. .	Proceedings stayed.
18	Daly, M.	,,	Ditto	. .	. .	. .	Ditto.
19	M'Crea, W.	,,	Making false Entries	400 0 0	. .	. .	Execution issued.
20	Horner, I.	,,	Sending out Paper illegally	. .	. .	. .	Proceedings pending.
21	M'Carthy, S.	,,	Ditto	25 0 0	25 0 0		
22	Sullivan, B.	,,	Removing Paper to evade the Duty	100 0 0	. .	. .	To be paid by instalments.
23	M'Donnell, W.	,,	Making false Entry	100 0 0	50 0 0	50 0 0	
24	Outterson, Sen., A.	,,	Sending out Paper without Wrappers	100 0 0	100 0 0		
25	Outterson, Jun., A.	,,	Being concerned in removing Paper to evade the Duty	50 0 0	. .	. .	Unsettled.
26	Laffan, D.	,,	Removing Paper to evade the Duty	100 0 0	100 0 0		
27	Pickering and Co.	,,	Making up Paper contrary to Law, and to evade the Duty	25 0 0	0 12 10	0 12 10	
28	Pickering and Co.	,,	Sending out Paper from his Mill without Wrappers	50 0 0	50 0 0		
29	Pickering and Co.	,,	Ditto	100 0 0	. .	. .	Unsettled.
30	Healey, Edward	,,	Removing Paper to evade the Duty	25 0 0	25 0 0		
31	Morison, J.	Scaleboard Maker.	Not making entry of Mill &c. for cutting Scaleboard, and making Scaleboard without Licence	25 0 0	25 0 0		

Excise Office, London, 12th May, 1835.

G. A. Cottrell, First General Accountant.

Appendix No. 31.

A RETURN of all Duties upon Paper lost after their being charged upon the Manufacturers, in the last Seven Years, with the reasons why those Duties were lost.

	AMOUNT LOST.				
	From Insolvency of Manufacturer.	From Manufacturer having absconded.	From Fraudulent Removal of Property by Manufacturer.	From the Paper being accidentally destroyed.	Total.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Year 1827 . England	159 19 2	. .	. .	. .	159 19 2
Scotland	69 14 3	. .	. .	. .	69 14 3
Ireland					
The United Kingdom	229 13 5	. .	. .	. .	229 13 5
Year 1828 . England					
Scotland	138 8 5½	. .	. .	. .	138 8 5½
Ireland					
The United Kingdom	138 8 5½	. .	. .	. .	138 8 5½
Year 1829 . England	688 19 0½	107 13 6½	. .	. .	796 12 7
Scotland	. .	44 7 3½	. .	. .	44 7 3½
Ireland	. .	. .	89 17 2¾	. .	89 17 2¾
The United Kingdom	688 19 0½	152 0 10	89 17 2¾	. .	930 17 1¼
Year 1830 . England	427 4 2½	644 5 1½	. .	. .	1,071 9 4
Scotland	1,331 15 6¾	. .	. .	. .	1,331 15 6¾
Ireland					
The United Kingdom	1,758 19 9¼	644 5 1½	. .	. .	2,403 4 10¾
Year 1831 . England	2,308 17 10	. .	. .	. .	2,308 17 10
Scotland	165 3 5¼	. .	. .	. .	165 3 5¼
Ireland	. . .	. .	9 13 7½	. .	9 13 7½
The United Kingdom	2,474 1 3¼	. .	9 13 7½	. .	2,483 14 10¾
Year 1832 . England	105 15 4½	1,465 3 10½	. .	. .	1,570 19 3
Scotland	66 15 8½	. .	. .	. .	66 15 8½
Ireland					
The United Kingdom	172 11 1	1,465 3 10½	. .	. .	1,637 14 11½
Year 1833 . England	183 14 0	1,806 9 1½	301 6 6½	3 9 4½	2,294 19 0½
Scotland	130 16 1¾	. .	. .	. .	130 16 1¾
Ireland					
The United Kingdom	314 10 1¾	1,806 9 1½	301 6 6½	3 9 4½	2,425 15 2¼
Totals (Seven Years) England	3,874 9 7½	4,023 11 8	301 6 6½	3 9 4½	8,202 17 2½
Scotland	1,902 13 6¾	44 7 3½	. .	. .	1,947 0 10¼
Ireland	. .	. .	99 10 10¼	. .	99 10 10¼
The United Kingdom	5,777 3 2¼	4,067 18 11½	400 17 4¾	3 9 4½	10,249 8 11

Excise Office, London,
20th Dec. 1834.

G. A. Cottrell,
First General Accountant.

Appendix No. 33.

A similar RETURN for the Year ended 5th January, 1835.

	Amount Lost from Insolvency of the Manufacturers.
England	£1,308 3 1½
Scotland	. .
Ireland	. .
Total	1,308 3 1½

Excise Office, London,
18th April, 1835.

G. A. Cottrell,
First General Accountant.

Appendix No. 33.

A RETURN, specifying the Names of the several Printers, Painters, or Stainers of Paper in England, Scotland, and Ireland respectively; the Town or Place in which each Manufactory is situated; the District or Collection in which it is included; the amount of Duty paid by each Maker, in the Year ended 5th of January, 1833; and the total number and expense of the Officers employed in the collection of such Duty.

ENGLAND.

Collection.	Number.	Name.	Where situate.	Amount of Duty. £ s. d.	Total. £ s. d.
Bristol	1	George Webb	Bristol	64 14 1½	
	2	Joseph Anstice	Do.	0 7 7	
					65 1 8½
Cambridge	3	W. J. Tempany	Cambridge	65 3 2	
					65 3 2
Exeter	4	T. M. Kingdon	Exeter	200 16 4¾	
					200 16 4¾
Hull	5	William Gould	Hull	305 2 8	
	6	Edward Westoby	Do.	163 14 1½	
	7	Thomas Hardy	Do.	179 11 0	
					648 7 9½
Leeds	8	William Sidnum	Leeds	1,453 16 3	
	9	Samuel Hudson	Do.	166 1 9½	
	10	George Morton	Do.	135 6 1	
	11	James Kershaw	Do.	14 16 7½	
	12	Richard Hargrave	Do.	139 7 5½	
	13	Elizabeth Hargrave	Do.	30 10 9	
					1,939 18 11½
Lichfield	14	William Seaton	Birmingham	113 7 5	
					113 7 5
Liverpool	15	Wilfred Troutbeck	Liverpool	316 2 5½	
	16	James Dodd	Do.	292 0 4	
	17	William D. Dodd	Do.	203 12 3	
	18	Charles Seaton	Do.	1,415 7 8½	
					2,227 2 9
Manchester	19	John Gallaway	Manchester	412 3 2¾	
	20	John Musk	Do.	912 19 7¾	
					1,325 2 10½
Newcastle	21	Richard Goodlad and Co.	Newcastle	2,440 5 2	
	22	Angel Morton	Do.	219 4 11	
					2,659 10 1
Rochester	23	Gabriel Blatchlee	Camberwell	34 19 1½	
	24	Henry Kipps	Greenwich	572 14 4	
	25	Charles Holmes	Do.	19 5 8¾	
	26	Charles Sheehan	Do.	2 19 11¼	
	27	Matthew Leguisse	Do.	4 9 2¾	
	28	William Malls	Northfleet	105 16 2½	
					740 4 6¾
Surrey	29	Henry Bowen and Co.	Chelsea	841 16 0½	
	30	Timothy Wilsher	Do.	13 14 0¼	
	31	E. G. Renshaw	Do.	61 11 3¼	
	32	John Goodson	Do.	109 10 5	
	33	Nathaniel Hinchliff	Do.	3,115 6 1½	
	34	Samuel Platt	Hammersmith	6 15 2¼	
	35	Thomas Moore	Kensington	74 0 9½	
					4,222 13 10
York	36	George Baker	York	13 2 11¼	
	37	James Kibblewhite	Do.	70 17 9½	
	38	William Manley	Do.	442 8 1¾	
					526 8 10½
London, within the Limits of the Chief Office	39	Moss Lyons	Old Kent-road	722 2 7¼	
	40	James Baldwin	Eltham-place	54 8 0¾	
	41	Lawrance and Barwise	Blackman-street, Borough	179 7 11¼	
	42	James Adams	Whitecross-street, Do.	84 1 2	
	43	J. M. Jones	Walworth-road	79 13 2¾	
	44	James Kennedy	Do.	242 1 11½	
	45	Thomas Turner	Princes-road	8 10 5¾	
	46	J. W. Stamford	Westminster Bridge-road	108 5 10½	
	47	John Kinman	Do.	363 0 3¾	
	48	James Dobson	Doddington Grove	64 8 0	
	49	Turner and Williams	Elizabeth-street	2,735 0 5¾	
	50	S. F. Scott	Belgrave-place	972 14 5½	
	51	J. A. and G. Trollop	Parliament-street	11 4 3½	
	52	James Henderson	New Bond-street	61 0 9¼	
	53	George Morant	Shepherd-street	30 5 2½	
	54	Thomas Vincent	North-street	1 10 5¾	
	55	William Jarman	Knightsbridge-green	165 12 7½	
	56	James Large	Do.	3 0 2¾	
	57	Lightfoot and Stutley	Adam-street West	4,076 1 5¾	
	58	Duppa, Slodden, and Co.	Regent-street	221 1 9¾	
	59	John Woollams	Marylebone-lane	610 14 3¼	
	60	William Woollams	Oxford-street	55 1 4	
	61	Jeffrey Jolly	New Cavendish-street	491 2 5½	
	62	Morris Martin	Wells Mews	238 6 5	
	63	Samuel Platt	Ogle-street	23 18 11	
	64	William Hover	Drury-lane	54 3 11¾	
	65	A. H. Turner	Great Queen-street	88 13 11	
	66	Lewis Lyons	High Holborn	853 0 3¾	
	67	Harold Crease	Great Russell-street	117 16 11½	

Appendix No. 33.

A Return, specifying the Names of the several Printers, Painters, or Stainers of Paper, in England, Scotland, and Ireland respectively, &c.—*continued.*

Collection.	Number.	Name.	Where situate.	Amount of Duty. £ s. d.	Total. £ s. d.
ENGLAND,—*continued.*					
London,—*continued.*	68	W. and T. Cox	Charlotte-street	669 12 9½	
	69	John Quick	North Mews	936 3 6½	
	70	J. G. Prickett	Grafton-street	57 12 1½	
	71	R. E. and J. Clarke	Tottenham Mews	660 12 2¼	
	72	William Dutton	Cromer-street	9 1 10½	
	73	Thomas Clarke	Holborn	230 17 11½	
	74	J. L. Aubert	Noble-street	2,025 2 0	
	75	Elisha Archer	Drury-lane	7 12 3	
	76	Richard Chater	Featherstone-street	187 13 0½	
	77	Nicholas Isherwood	Ludgate-hill	153 15 5¾	
	78	Williams, Cooper and Co.	West Smithfield	5,721 19 11½	
	79	Mary Evans	Old-street-road	325 4 7¼	
	80	Archer and Tavenor	City road	1,243 6 4	
	81	Durham and Chapronier	Do.	329 3 7¾	
	82	Robert Lindley	Featherstone-street	228 8 4½	
	83	William Bull	Brokers-row	293 2 7¾	
	84	William Collean	Cross-street	744 9 3	
	85	John Townsend	Goswell-street	808 8 4¾	
	86	John Andrews	Do.	37 12 2½	
	87	W. and L. Cubitt	Gray's Inn-lane	127 7 1½	
	88	Catherine Parkinson	King's-road	6 13 0	
	89	Thomas Page	Church-street, Hackney	9 2 8¾	
	90	James Allen	Hackney-road	14 8 2	
	91	Henry Parry	Do.	123 1 2½	
	92	John Nind	Kingsland-road	61 2 11½	
	93	William Gough	Hoxton-square	13 4 11¾	
	94	William Erwood	Kingsland-road	37 6 1	
	95	Charles Ballard	William-street	126 4 4½	
	96	William Evans	Curtain-road	3,218 2 0¾	
	97	John Allan	Hackney-road	248 14 6¼	
	98	John Squire	St. Mary-Axe	1,529 5 0½	
	99	T. and J. B. Burford	Seven Star-alley	91 9 0½	
	100	Joseph Annes	Storer-street	512 9 5½	
	101	Mark Cohen	Commercial-road	103 9 6¼	
	102	George Samuel	Poplar	8 2 2¾	
	103	James Long	Turville-street	374 3 7	
	104	William Tegg	Mile-end-road	20 18 11¾	
	105	John Lockett	Bath-place, New-road	448 17 7¾	
	106	William Corren	Bath-place, Hampstead-rd.	395 7 11½	
	107	John Dempsey	Clarence-street	74 11 10½	
	108	William Wollams	Regent's Park	81 18 5¼	
					35,012 9 7
			Total, England		49,746 8 0
SCOTLAND.					
Edinburgh	1	William M'Crie	Edinburgh	103 13 5½	103 13 5½
Glasgow	2	Joseph Perrin	Glasgow	30 2 5¼	30 2 5¼
			Total, Scotland		133 15 10¾
IRELAND.					
Cork	1	Benjamin Noble and Co.	Cork	29 11 9½	
	2	Henry Dixon	Do.	66 16 8½	
	3	Patrick Lynn	Do.	7 11 4½	
	4	Timothy Connell	Do.	22 13 10	
	5	John Fanning	Do.	55 15 5¾	
	6	James Byrne	Do.	3 2 10¼	
					185 12 0½
Dublin	7	Jacob Line	Dublin	6 6 10½	
	8	Robert Graves	Do.	31 0 2¾	
	9	Edward Dodd	Do.	6 0 9	
	10	Thomas Dunn	Do.	1 10 5¾	
	11	Richard Wynne	Do.	51 15 3¼	
	12	James Thompson	Do.	46 2 8¼	
	13	John Batterley	Do.	50 3 11	
	14	Benjamin Smyth	Do.	19 15 9½	
	15	T. Handcock	Do.	46 15 6¼	
	16	William Evans	Do.	17 16 10¼	
	17	Luke M'Guire	Do.	11 9 10	
	18	Robert Pearson	Do.	45 11 9	
	19	John Forsyth	Do.	1 10 4	
	20	John Healey	Do.	9 10 3¾	
	21	Patrick Boylan	Do.	190 12 11½	

Appendix No. 33.

A Return, specifying the Names of the several Printers, Painters, or Stainers of Paper in England, Scotland, and Ireland, &c. respectively,—*continued.*

IRELAND,—*continued.*

Collection.	Number.	Name.	Where situate.	Amount of Duty. £ s. d.	Total. £ s. d.
Dublin,—*continued.*	22	John Boswell	Dublin	33 12 0	
	23	Richard Austin	Do.	48 3 9¾	
	24	Samuel Smyth	Do.	37 7 1¼	
	25	William Morris	Do.	4 17 5	
	26	John Nevin	Do.	3 3 10½	
	27	James Boswell	Do.	543 1 8	
	28	Elizabeth Starr	Do.	69 1 4	
	29	James Morris	Do.	1 13 6½	
	30	John Franklin	Do.	22 5 1	
	31	Edward Rounds	Do.	141 11 0¾	
	32	Arthur Doyle	Do.	49 12 4¾	
	33	R. and W. Reilly	Do.	49 7 10½	
	34	Robert Dyas	Do.	33 18 1½	
	35	Harris Parr	Do.	25 15 6¼	
	36	Felix Wood	Do.	80 9 10¼	
	37	William Perrin	Do.	64 15 3½	
	38	Richard Wood	Do.	76 18 11¼	
	39	Patrick Lowe	Do	89 4 1½	
	40	R. and W. Reilly	Do.	18 14 0¾	
	41	Robert Pearson	Do.	8 10 9½	
	42	John Mahon	Do.	10 13 2½	
	43	William Huson	Do.	2 1 8½	1,951 2 4½
Lisburn	44	John Rounds	Belfast	35 5 6½	35 5 6½
Waterford	45	North Hardy	Waterford	3 8 1½	
	46	John Flanagan	Do.	9 8 8½	12 16 9¾
				Total Ireland	2,184 16 9½

		£ s. d.
Totals Collected	England	49,746 8 0
	Scotland	133 15 10¾
	Ireland	2,184 16 9½
Total United Kingdom		52,065 0 8

Note.—A similar calculation has been made with reference to the number and expense of the officers employed in collecting this duty, to that stated in the accompanying account for Soap, and the result of such computation is, that in the event of the duty ceasing, the aggregate annual saving would amount to £ 1,875.

Excise Office, London,
11th Dec. 1833.

A. Cottrell,
First General Accountant.

Appendix No. 34.

AN ACCOUNT of the Number of Yards of Stained Paper charged with Duty, in each of the Three Years, ended 5th January, 1834, with the Amount of Duty thereon; and also the Quantities Exported, and Amount of Drawback, during the same period.

		Charged with Duty.		Exported.	
		Yards.	Amount of Duty.	Yards.	Amount of Drawback.
			£ s. d.		£ s. d.
Year ended 5th January, 1832	England	6,861,233	50,029 16 6	7,185	61 1 7
	Scotland	4,799	34 19 10		
	Ireland	320,584	2,337 11 10		
The United Kingdom		7,186,616	52,402 8 2	7,185	61 1 7
Year ended 5th January, 1833	England	6,822,363	49,746 8 0	38,861	329 0 3
	Scotland	18,349	133 15 10	2,784	23 4 0
	Ireland	299,635	2,184 16 9		
The United Kingdom		7,140,347	52,065 0 7	41,645	352 4 3
Year ended 5th January, 1834	England	7,403,838	53,986 6 5	58,377	506 4 6
	Scotland	36,018	262 12 7		
	Ireland	530,905	3,871 3 8		
The United Kingdom		7,970,761	58,120 2 8	58,377	506 4 6

Excise Office, London,
6th Dec. 1834.

G. A. Cottrell,
First General Accountant.

Appendix No. 35.

A similar ACCOUNT for the Year ended 5th January, 1835.

		Charged with Duty.		Exported.	
		Yards.	Amount of Duty.	Yards.	Amount of Drawback.
			£ s. d.		£ s. d.
Year ended 5th January, 1835	England	8,071,094	58,851 14 6	53,266	460 13 10
	Scotland	59,782	435 18 2		
	Ireland	618,268	4,508 4 1		
The United Kingdom		8,749,144	63,795 16 9	53,266	460 13 10

Excise Office, London,
18th April, 1835.

G. A. Cottrell,
First General Accountant.

EXAMINATIONS.

MINUTES of EVIDENCE taken before the COMMISSIONERS of EXCISE INQUIRY, at their Office in London.

Sir HENRY PARNELL, Bart., M.P., in the Chair.

APPENDIX No. 36.

11th December 1834.

Sir Francis Hastings Doyle, Chairman of the Board of Excise, called in and examined.

Examinations. No. 36. Sir F. H. Doyle. 11th December, 1834.

The Commissioners have been waited upon by a deputation from the paper makers of London, who complain very much of the difficulty of distinguishing the two duties upon the first and second class, and they state that they are frequently charged for paper as first class paper, while others of the trade are charged for the same paper as second class; do you consider that it is so difficult to distinguish as to prevent the officers acting fairly?—I think some of the inferior classes, of what is called first class paper, may approach so nearly to the second class paper, as to make it in some cases a matter of difficulty; the second class paper is, by definition of law, paper made of old ropes, having in them the pitch or tar which they contract in the course of their use on board ship; and all other paper is first class. Now, there may be many kinds of paper made from materials inferior, perhaps, even to old ropes, which ought properly to be considered second class paper; but that paper is, by the terms of the law, made first class paper. In an amendment of the law, we have proposed to introduce in the description of second class paper these words, "or made of materials of inferior value." This description of what constitutes the first and second class paper, has occasioned the only complaints of which I am aware, upon that subject.

The complaint is, that persons who make second class employ inferior qualities?—I should think some regulation, enlarging the terms of the definition of second class paper, might be introduced with advantage, which would, I conceive, obviate very much these complaints.

Do you think an equalization of duty would be an advantage?—An equalization of the duty would get rid of that complaint, but that would be at a great expense to the Exchequer. Whether you are prepared to meet that is not, of course, a question for my consideration. I understand by equalization, reducing the duty from the rate as first class paper to that on the second class paper.

Would it be possible to raise the low duty upon the second class not to the extent of the first, but in some degree?—No; I apprehend there are many descriptions of the second class paper, which are useful for a great number of purposes, but which would not bear any increase of duty; it would be throwing that class of paper out of use, and embarrassing the trade a good deal.

Then there would only remain the bringing the first class down to the second?—Yes; and the objection to that is, that you would lose about £300,000 a-year.

Do you not suppose that a reduction, to such a large amount, would increase the consumption itself?—It would not affect, I think, the very inferior description of paper; and the intrinsic value of the higher kinds of paper is so much greater, that I do not imagine it would increase the consumption. All reduction of duty tends, more or less, to increase the consumption; but I do not think it would come in aid materially of the defalcation which would be the consequence.

Alluding particularly to the increase of consumption upon printing paper, where the paper itself is not so valuable as the writing paper?—Wherever that is the case, the effect that is apprehended will be more likely to take place; but we have no means of forming a judgment upon that. We only know of two descriptions of paper, and we know that some of the second class is inferior to other parts of it, and of course there is a similar variety in first class paper; but what proportion that inferior paper bears to the whole quantity employed in printing books I do not know, and therefore I cannot hazard an opinion of any value upon that point. The trade, of course, know what proportion that description of paper bears to the rest.

Then there is a greater check to smuggling, which must be taken into consideration by the lowering the duty?—I should think upon some of the inferior kinds of first class paper, the duty may be, perhaps, high; the smuggling in England I do not think is very considerable. The smuggling in Ireland, certainly I should apprehend, from the produce of duty, is considerable, and from the prosecutions that we have had, and from the number of petty persons

Examinations.

No. 36.
Sir F. H. Doyle.
11th December, 1834.

engaged in the trade. I should conceive that in Ireland there is a good deal of smuggling in paper, as in every other article, from the extreme difficulty of enforcing the law in that country. In Ireland the produce of duty is only £23,000 upon first class paper, and in England it is £534,000; and therefore I think that any calculations made with respect to Ireland can hardly be attempted.

How do you think the Scotch are as to smuggling?—Decidedly much better than the Irish. I think there is some smuggling there, but they approach very much in all respects to the habits of England.

Is any fine paper sent from England to Ireland?—I am not aware, at this moment. They get no drawback, therefore we cannot attain any certain knowledge upon that.

Formerly the classes were much more divided than they have been since?—Much more; under the old law there were sixty or seventy divisions.

And that was found quite impracticable?—Yes, you took the denomination which the trader gave you; and there was a separate duty, a separate regulation for each class, which was found to create endless disputes, and the scheme was abolished. The next law reduced the classes to four; that was found too many, it produced constant disputes. Then it was confined to two; and I should say there has been very little dispute upon those two, till within a short time, when the practice, that of making paper from inferior materials cheaper than some qualities of the second class paper, has obtained, and finding that such paper is charged at the rate of first class, it has produced disputes; but until that which is of recent date, I do not remember any disputes.

But still that distinction does interfere, in some degree, with the manufacture?—Yes, wherever the two kinds approach near to each other it must; but taking it as the broad line of distinction, it has been found less productive of dispute than any former law, and I should say productive of little dispute till recently, confining that, too, to the description of paper that I have mentioned.

Supposing that the Commissioners were to recommend a consolidation, at a low rate, do you think it would be desirable to wait till that process can be effected by the improvement of the Revenue, before any alteration was made in the two sorts, or to recommend only the alteration to which you alluded, of rather enlarging the second class?—I think decidedly that the enlargement of the definition should be made, without reference to whether you propose the equalization of the duty or not, if you are prepared to propose it. However, I do not think that question would affect it at all.

You think it would be possible by the insertion of the words "articles inferior in value to the old ropes," to keep up a reasonable distinction between the two?—I think so. Paper of inferior quality to the second class, because it was always capable of being distinguished as such by our officers; but in charging it they were tied by the definition of the law; they were bound to ascertain from what material it was made, and if it were made from other articles than old ropes, to charge it as first class paper. The fact is, that that description of paper was not, I apprehend, made when the law was passed, and the worst quality of paper at that time was the paper made from old ropes.

Any attempt to impose an *ad valorem* duty would be out of the question?—Yes, quite out of the question; the attempt has been tried, and, from experience, it would not do.

You are acquainted with the several penalties upon the breach of the law, do you consider that those might be reduced in some cases with advantage?—I am not quite prepared to speak upon that; I do not think that very high penalties are always efficacious in proportion to their amount; but without going through the penalties, and considering the nature of the particular offence, I should not like to say off-hand whether they are or not too high.

The Irish manufacturers, in their evidence, seem anxious that the old system of the duty on machinery should be imposed?—All that I can say to that is, as I said with regard to malt. I was sent over many years ago, long before the consolidation of the Boards, for the purpose of inquiry into the state of the Excise Revenue in Ireland, and the paper duty then was collected by a charge proportioned to the cubical content of the engine, and the frauds in paper were at that time represented to be considerable. There was a survey upon the paper makers, at the same time, but that survey always somehow or other coincided with the charge on the engine, as it did in every other Excise duty, where the machinery was taken or the utensils employed in the manufacture as the standard by which to levy the duty. It was the same with malt; the dimensions of the floors in malt houses, and the capacities of the cisterns were taken, it being assumed that a certain quantity of malt would be produced where utensils of certain dimensions were employed; but it was perfectly ascertained, at that time, that nearly twice as much again was really worked as was taken account of, but yet the produce, as estimated by survey, always coincided with that from the measurement. The moment you establish a standard of that kind, the officer reposes entirely upon it and ceases to exert himself, and you always find that it ends in his bringing forward a calculation of the content of the engine, &c., as the produce of the duty. The only good of it was, and that was the reason why it was adopted with regard to every duty in Ireland, that it secured a *certain* amount of duty; the duty would not fall below that amount, and the Board in Ireland were satisfied that they could not collect the duty as well by any other means, and could do nothing further with it. But I do not know that any good would result from resorting to that again, in Ireland.

And supposing it was in practice, it would be very unfair upon the English or the Scotch, presuming that they are able to make a good deal more than they are charged for?—If, however, it were adopted, and you combined with it an efficient survey, I think you would get more than you did formerly, because I think the class of men, though not free from contamination, are decidedly not so open to collusion as they were in that time.

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But you do not think it desirable to have two different systems?—Not at all. I think you must resort in paper, as we have done in distilleries, to check surveys by superior officers, which we have found in distilleries already very effective, which I think we are beginning to feel very effective in malt. We have made many detections, but still we have great difficulties to encounter; the moment the superior Excise officer is seen, he is watched by boys and all sorts of emissaries. Signals are made from different parts, the whole country is in arms, and his approach is known wherever he is going, however cautious he may be, an hour and a half before he arrives, and therefore where that is the case you cannot expect to collect the duties with the same exactness as you do here; but still I think you may expect that, by extending this system, which has been decidedly beneficial where it has been tried, we may get the alteration of the duties into a better state, and the country may get more obedient to the laws.

The Scotch generally complain of the time during which they are compelled to keep their paper, after the departure of the officer was charged?—That is a most important regulation. The fact is, that the use of a supervisor coming after the paper is charged to weigh and examine it is, that the officer may not enter into collusion with the trader. This you could never know if the paper were sent off by the officer; the trader's officer might agree upon any weight, and therefore I should think that this regulation could not be depended upon. The extreme period of the delay is twenty-four hours, but unless the night be taken into account, it is not nearly so much as that upon the average, and it is too important a regulation to get rid of.

Evasions that take place by return wrappers are frequent?—That is one of the modes in which fraud is committed.

Do you suppose that that is more frequent than running the goods themselves?—I should fancy, (but I speak with less knowledge upon that subject than a practical man who attends constantly at a mill,) that a great deal of the fraud is committed in the intermediate state after the paper is dried, when it may remain on the premises a considerable time before it is packed up to be weighed. The trader is not compelled, while it is drying, to bring it in a certain time to charge, therefore it is always hanging up in loose large quantities, and it is in a state to be employed in various purposes before it is brought to charge. I suspect that paper is sent out in that state, and in that way frauds are committed. There is risk in returning the wrappers.

The Commissioners were told in Scotland, that there were two stationers who had regularly return wrappers to dispose of; do you believe that to be the case?—I have no doubt that that is the case in Ireland; but if frauds are committed here, I should say it is more likely to be done in other ways. One class of fraud which they used to commit, and which showed that they were in the habit of having their paper ready to run was, by inserting a good number of sheets of paper in a ream after it had been charged and weighed, then they inserted sheets of paper within that, which increased the size and weight; we attempted, and succeeded in checking that kind of fraud, by obliging them to stamp upon both sides of the wrapper, so that you see whether it meets, and if it does not quite meet, you may be sure that there has been an introduction of paper. I think that was effective as against that kind of fraud.

Do you think that if the duty was reduced to three halfpence, the present allowances to cloth workers might be done away with, such as they are?—Yes; but I should suppose the class of paper that they use is not much of the first class; a great deal would depend upon that; but if the class of paper which they use chiefly would be the subject of taxation, I should say you might get rid of the allowances.

Stained Paper.

The duty on stained paper may be considered rather as a branch of printed cottons than of the actual paper duty?—It was classed under it as printed goods.

Then you have, in the case of stained paper, an article which undergoes two pretty severe duties from the Excise?—Yes.

In the return of the number of paper stainers, there appears to be a large quantity in Ireland, and a very small sum paid by each, showing that the expense of collection must be very much beyond the amount received, which is £2,100 upon forty-six?—The expense of collection is not much, because they are thrown into other duties; the officer performs a great variety of other duties; and if they are small dealers, which probably they are, they are not likely to consume much of his time; but still I have not a doubt, that that is a very defective produce.

But the abolition of the duty would take off one of those heads of smuggling?—But then it is a duty here of £60,000, which is collected with great ease, and we have not heard much of the pressure of it; and therefore, unless you can afford it, I say it is scarcely a thing worthy of recommendation.

Is not a small duty always more expensive than a high one?—No doubt about it, but it depends upon the degree of labour. Now, a small duty of this kind may give very little trouble, and then, according to our system, the officer having a great variety of different duties to perform, for which you must keep him, the reduction of the officers does not bear any proportion to the duty reduced. It resolves itself into this, that if the aggregate of these small sums amounts to a sum which it would not be inconvenient to part with, it is an advantage to remove the duty.

The paper stainers complain of a great deal of inconvenience of collection, and they have proposed that the duty should be levied at the mill upon paper sent to them to be stained?—That is a new proposition; I am not prepared to give off-hand an answer to it; as a general principle of Excise, I should say that it is better to get at the article in the earliest stages of manufacture, because you intercept all the succeeding means of fraud; and therefore, if there

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are not practical difficulties, which I do not at this moment perceive, I should say that it is a proposition entitled to consideration.

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Do you consider that the time allowed for the payment of the duty is not, in practice, extended at present further than is necessary?—The duties are collected every six weeks, but by the mode of bringing the paper to charge, the credit is somewhat more extended; the large capitalist would rather agree with you that the credit is too long, because it would force the small trader out of competition; the large man would pay his duties immediately, but the little man sells a good deal of the article on which the duty is charged, before the time comes round for his payment of the duty. The effect of the extension of credit is thus to raise a greater competition in trade, by making it practicable for the man of inferior capital to enter into the lists with the larger one; if you restrict that you will then turn out of the trade a certain number of persons; and I do not think that the Revenue is exposed at present to any loss by that means.

The deputation mention four cases of which they complain considerably, because, they said, that the Excise having discovered frauds by those parties, have not exacted either full or at all sufficient penalties; one was the case of Betts, at Sherringham, in Norfolk, who was a notorious smuggler, and who was committed to prison at last, having been unable to pay the fines, but liberated in a few months. There is another case, of Clarke, near Southampton, Tulles, near Cooper, and the recent case of Messrs. Cowan and Company?—As the general answer, I cannot speak from memory to these particular cases, but I should say, that these persons may know, in a general way, that frauds have been committed by certain individuals, but they do not know the difficulties that we may have in bringing them home; and where a man is imprisoned, it may be shown and supported by medical certificates, that man is ill, and that his life depends upon his release, and we must of course release him from prison. I do not, however, recollect the particular cases.

A complaint has been made of the difficulty of receiving a direct answer from the Board of Excise?—It has been the invariable practice (except in particular instances, where Members of Parliament or magistrates write to the chairman or secretary, in which case they always get a direct answer,) that answers are sent to the traders, then the superior officer of the district; when the traders send up their petitions to the Board, they are invariably read at the Board; matters of fact which it contains are inquired into, and it is referred for that purpose to the superior officer of the district to inquire into the circumstance; and when he sends a full report back, then it is that the whole matter is fully considered, and the answer drawn up by the secretary is officially communicated to the trader, through the collector or the supervisor.

It is complained of that it is communicated, but it is always communicated in a loose manner; it is not in writing?—It is in writing to our officer, it is contained in the instructions to him.

They say it is told them by a supervisor in a way that they have nothing to show for it, and that they know nothing really about it?—It is impossible with our establishment to have a direct communication.

Could not the supervisor give some notification?—He ought to do that, and I should say that he does that; if an officer is complained of, order is given to his supervisor to report, and the officer is called upon to answer; or if the supervisor might be implicated, it is sent to the collector, and he inquires into all the circumstances, and he reports, but the officer is always called upon to answer, so that the complaint is sent to him; and if it is a matter of more importance, two surveyor generals go down and investigate the matter upon the spot.

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William Knight Dehany, Esq., Solicitor of the Excise, called in and examined.

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The present duty on paper is divided into two classes?—Yes.

And we are informed that great difficulty is found in distinguishing those two classes; do you believe it to be easy so to distinguish?—I do not believe that it is easy at times to distinguish the inferior description of the first class paper from the second class paper; that there are difficulties in making a classification of paper easily distinguished for the purpose of charging the duty, is obvious, from the changes that have taken place in the mode of charging it.

Those changes have been to reduce from a great many distinctions to a very few?—Exactly; when the paper duties were first imposed, which was by the 10th of Ann, c. 19, beginning at section 38, they were imposed at so much per ream, going into every variety of denomination of paper, under the same names and descriptions that used to distinguish it in the stationer's shop, except millboard, pasteboard, and scaleboard, which was always charged by weight. The same mode of imposing the duty at so much per ream, excepting millboards and scaleboards, by weight, continued until 34 Geo. III. c. 20. That Act changed the mode of imposing the duty per ream, and imposed them entirely by weight, at so much per lb. The different classes into which paper was then divided for the charge of the duties are enumerated in the 4th section. First, all paper fit for writing, drawing, or printing, or either of them. Elephant and cartridge paper was deemed of the first class; all coloured and whited brown paper, not being elephant or cartridge paper, fit for the purpose of

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wrapping up goods, but not fit for writing, drawing, or printing, was of the second class. All brown paper for wrapping up goods, but not fit for writing, drawing, or printing, was of the third class. All paper not enumerated in the preceding three classes were of the fourth class, and then pasteboard, millboard, and scaleboard was of the fifth class. By the 10th sec. 41 Geo. III. c. 8, all brown paper, except such only as should be made of old ropes or cordage alone, without separating or extracting the pitch or tar therefrom, and without any mixture of other materials therewith, was directed to be deemed and taken to be coloured paper of the second class, that is, within the second class of 34 Geo. III. c. 20. The difficulty of distinguishing these several classes being found, the 42 Geo. IV. c. 94 introduced the present system, by which there are two classes only, the distinction being that the second class is paper made of old ropes and cordage only, without extracting or separating the tar or pitch from it; every other description of paper comes in as the first class. It was proposed in a new schedule of duties, and also in a bill which was prepared two or three years ago, but was not brought into Parliament, to give the second class a more extended range beyond the old ropes and cordage, by inserting the words, "or any materials of the same, or an inferior value," so as to endeavour to let out some of the inferior papers of the first class from that class, and place them in the second.

Would not that give rise to more difficulty in distinguishing?—I do not think it would have given rise to more difficulty, though it must be admitted that the question of first and second class would not then have had a decided line drawn between them.

Should you call this paper first or second class (some paper being shown to the witness)?—I am not sufficiently practically acquainted with paper to give an opinion; when I have endeavoured to form one, I tried more by the taste to see if I could taste the pitch or tar in it. I have seen paper of this description which I should have said sometimes was the second class, and sometimes the first class; but I cannot pretend to pass a judgment on the quality of paper. If I gave any opinion I should think, from the appearance of that paper, that it would be second class, from the mark in it, apparently of rope and tar. Whenever such a question comes before me I generally take the opinion of the surveying-general examiners, directing them if they have doubts to apply to some of the trade.

Some of the highest gentlemen in the trade complain very much of the difficulty of distinguishing, and that they are unjustly used by the officers, owing to some paper which is decidedly first class, being charged as second. Is not every system which must give rise to these complaints objectionable?—There is certainly often a difficulty in making the right distinction. I have heard of the complaint stated, but not very frequently; the principal complaints of the paper duty which has been brought to my attention is, that the inferior descriptions of the first class paper are, in proportion to their value, very highly taxed in comparison with the superior.

That objection would be more strong against one consolidation of duty?—Yes, upon the inferior descriptions of first-class paper it would hold equally good, as it does now, whether the duty is 6*d.* or 3*d.*, and the ground of complaint would be rather stronger, as the second class paper would then also pay the same duty as the first class.

Putting that objection aside, should you not consider that it would be a great advantage to the Revenue, particularly to the Excise, to consolidate the duty?—As far as saving trouble, and questions arising upon it, it would do so for practical purposes.

Do you consider that the greater part of the poor who are served at shops with sugar or tea, or with lighter goods, pay on a first class, or a second class of paper that would be used for wrapping up goods?—I think that is the inferior description of first class paper.

Then they would benefit by a reduction of duty on the first class?—Yes, so far; but then if you look to the amount of the revenue which would be sacrificed, you must raise the duty upon the second class, otherwise the loss of duty would be upwards of £330,000, and it would by no means do away with the complaints of the inequality of the duty, in proportion to the value of the different descriptions of paper.

But still the charge of unfairness on the part of makers would be done away with?—The complaint that one man was paying first class duty, and another second class duty, upon a similar article, would be done away with.

Have you any doubt that in many cases improper materials are used for the second class paper? do you suppose that all second class paper is made of legal materials?—I think probably not; that there are sometimes other materials with it, and that an officer not well versed in the manufacture of paper may make a mistake.

Putting the case of a manufacturer working both sorts, would there not be great difficulty in preventing that?—I think it is possible to exist.

So that, supposing that to exist, there is great unfairness towards the fair dealer?—In that way there is; but I am not aware from my own knowledge that many complaints of the circumstance are made.

Do you think, generally speaking, that the manufacturers make both sorts first and second class, or do they take each line?—I believe that generally they make both sorts; I know that many do from the inspection of the books.

The reduction would have the effect of considerably reducing the price of printing, which has been greatly complained of?—Of course it ought to reduce the price; I hear it stated that printing paper pays the greater proportion of the duty; but I should be disposed to doubt that, though the consumption is greater.

Do you mean that printing paper is less consumed?—No, I think the consumption in quantity may be greater; but as it is payable by weight, the coarser papers I think probably pay a greater amount of duty than the printing paper; this, however, is conjecture, as we have not any accounts which distinguish paper beyond first and second class.

Do you think that if this measure was effected, it would be possible at the same time to do away with all the allowances, that it would reduce so much the price to those who were entitled to allowances?—I think the only manufacturer who is entitled to an allowance is the woollen manufacturer, for the paper used in hot-pressing. It appears that the amount of allowance paid on this account in the last year was altogether about £3840. Considering the description of trade in which the paper is, and I should hardly think that this amount could have much effect on the price of the commodity, and if the duty was reduced the amount would be so small to the traders individually as not to be worth their consideration; and certainly wherever an allowance can be got rid of it is desirable; but I believe no very great fraud can be effected in obtaining this allowance, a considerable check being provided by the clause that obliges the trader to produce the papers when no longer fit for use, before the allowance can be obtained.

In what Act is that?—The 56 Geo. III. c. 103, s. 10.

Have you any idea whether it would be possible to take off the drawbacks on the export of paper?—The export of paper, judging from the amount of drawback, appears to be increasing, and to take off the drawback might check it. I am not aware whether the drawbacks upon the export of books is very large, if it is not, that perhaps might be taken off.

Is it now upon all books whatever?—Yes, on all books printed on first class paper, exported by a printer or bookseller, not having been previously sold to any private person not a bookseller.

Then putting away the question of Revenue, you would see no objection to the consolidation of duty at a reduced rate?—As to the amount on which such a duty should be fixed I give no opinion, considering that a question for the Chancellor of the Exchequer; but there can be no doubt but that for practical purposes the having one rate of duty would facilitate the business of the officers, and get rid of complaints as far as any inequality between one mill and another; the complaint with regard to the inequality in reference to the value would still continue.

That is common to all duties which are the same upon articles of different value?—Certainly.

And on the other hand it has been tried to adopt an *ad valorem* duty, which has been found inconvenient?—Yes.

Would it be possible to compel manufacturers to confine themselves one to making one class, and one to another?—That is a question that could be better answered by the trade. I should apprehend there would be great difficulties in it, more particularly if the suggestion should be adopted of including in the second class paper made of other inferior materials than old rope and cordage, because, in sorting the materials, the refuse of the best might do very well for the manufacture of the inferior second description.

In Ireland we have been told that they were very anxious to return to the system of levying duty upon machinery?—I apprehend that duty did not answer; the difficulty of every mode of charge of that description is, that it is put as a check, and intended to be the minimum charge; but very often it remains the maximum, particularly where it is by the capacity of the vessels, or the machinery.

When was that altered?—In the 5th Geo. IV. c. 55. The first year of that Act being introduced, there was a considerable rise in the paper duties in Ireland of to about £38,000. The manufacturers afterwards learned to evade the regulations, and the duty fell off considerably; and the smuggling at one time was carried on to a very great extent: the duties are now recovering again. In the year 1830 or 1831, the paper makers stopped the manufacture to some extent, very much in consequence of the Board placing officers by the vat to watch the quantity of paper daily made. The regulation, however, has had a good effect in checking the smuggling, as will appear by the returns.

Then you consider that it would be by no means desirable to return to that system?—I think not.

The Commissioners have received complaints with respect to the penalties, particularly as to the high penalty upon the loss of a label?—They are too high decidedly. There was a bill prepared two or three years ago, into which a clause was introduced lowering the amount of penalties.

It is said that the loss of one label can be the loss of but the paper which it contains?—That depends on whether the label is made use of for the purpose of evading the duty, which may be either on a ream of 18 lbs. weight, which is very small, or 50 lbs. weight, which would be large. It would not, however, be easy to make use of the label unless with the connivance of the officer, as unless he was in collusion his signature must be forged, and counterfeit stamps used.

You are of opinion, then, that that penalty may safely be reduced?—Yes, I think so; £5 or £10 per label would be quite enough.

Generally speaking, do you not think that the penalties are so high as often to prevent their exaction?—I can hardly state that; but it is generally stated to the jury at once the amount to which it is intended to proceed for.

Have there been many cases lately of proceedings for penalties?—Not a great many.

You consider then, generally speaking, in England the duty is not materially evaded?—We have not had a great many cases; but it is a duty which cannot be well secured, because an early account of the article cannot be obtained.

At present you get the duty when the article is finished?—Yes.

And you consider that that gives an opportunity for evasion?—Certainly; because it is in a perfect manufactured state before the officer has an account of it, except the account from the trader himself; of course if he is a fraudulent man that account is not to be relied upon.

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I think there is not the evasion that there was in Ireland. In Scotland there was some evasion, and there is now no doubt. I think, according to my observation, that more duty is lost by paper makers breaking, than upon almost any other article; and the value of their utensils is not so great as to be a good security to the Revenue; it has often been suggested in consequence, that the paper makers should be obliged to give bond.

Do any other trades under the Excise give bonds?—Maltsters and auctioneers.

But no other manufacturing trade?—No other manufacturing trade I think than maltsters, and that is in consequence of the extended credit that is given to them for the payment of their duties.

Would it be desirable to alter the credit of the paper makers?—I think it would, considering the rapidity with which paper is now made.

In former times that paper which now may be made in a day, would have occupied five or six weeks?—Yes, the drying would have occupied a considerable time; but it is now dried upon hot cylinders.

In practice the duties are collected only for twelve weeks?—Yes, they are made up at the end of six weeks, and the voucher is returned; the amount is then collected, not in that round, but the six weeks having passed in the round after that.

Would it not be practicable to collect it in the next round?—Yes, and I think it ought to be.

Would it be possible to collect it in a shorter time?—No, I think not, except at the residence of the collector, and that would be unfair.

Do you not consider that, generally speaking, it is disadvantageous to the manufacturer himself to be a long time in arrear?—Yes, I should say it was; it is a temptation to parties to set up without a capital, and incur a great amount of duty; parties have absconded with upwards of £2,000 or £3,000 of duty owing, and very little left to pay it.

All of which has been paid by the consumer to the manufacturer?—Yes.

Generally speaking, are you not of opinion that the duty which is levied upon finished articles ought to be paid more speedily than those which are levied upon the process of the manufacture?—There is an opportunity, when the account is not got till the article is finished, for the party to evade the duty, without the officer getting an account of it.

You are aware that machinery is getting rapid entrance into the paper manufacture?—Yes, every day.

But you think that it might be advisable to demand a bond for security?—A bond has been suggested; I am not, however, very fond myself of bonds, because I have found when a party who has given bond has failed, that either from sufficient inquiry not having been made when the bond was taken, or from the officer on inquiry not having been able to ascertain their real circumstances, that the sureties also proved insolvent, for if they are solvent, instead of the money being at once paid, the demand of it produces a succession of applications to the treasury from the sureties, in which they are not always unsuccessful in obtaining a remission of a considerable part, or the whole of the debt.

As a general principle you think a bond is not desirable as an interference with trade?—I do not think it is for the reasons I have given, and also because parties may be able to set up with a small capital, without being able to find friends willing to give bond; a bond to the Crown is an immediate charge upon a man's estate.

The Commissioners have received complaints of the law which compels paper when charged to remain twenty-four hours on the premises after the departure of the surveying officer, in order to give time for the supervisor?—It is a regulation which, for the security of the Revenue, should most decidedly not be departed from.

The objection made was that supposing the supervisor did not arrive till nearly the end of the twenty-four hours, it compelled a man to lose the opportunity of sending his goods away by the waggon, which went perhaps but once or twice a-week?—The circumstance of a waggon or vessel going once or twice a week should obviate that complaint in itself, because the party must know when it is to go, and ought to prepare himself for it; an order being given suddenly in a large way is rather, I apprehend, the exception in trade than the general rule.

Might you not take twenty-four hours from the date of the notice instead of the visit of the officer? If you attend the charge at six o'clock in the morning, supposing the man did not come till twelve, might not the twenty-four hours run from six instead of twelve?—That is a question which requires some consideration to answer it, because the trader fraudulently disposed, I think, might not bring to charge his paper very often, and then bring it in so large a quantity that he would occupy the officer's time almost until the expiration of twenty-four hours, and so completely get rid of the check.

The trade suggested an objection, that with the collusion of the officer, he might postpone his charging visit?—That is another objection which I was about to add, and the regulation is intended as much as a check on the officer as the trader. I do not think the body of the trade object to that regulation, because it is a very valuable check against collusion.

The Commissioners are told that the duty is frequently evaded by the same wrappers being made use of?—That is the ordinary paper fraud.

Have the Excise had that under their consideration?—Yes, we have had some clauses prepared for preventing it. The proposal was entirely to get rid of the departure stamp, because that is often either by design or carelessness impressed in so slovenly a manner that it cannot be made out. It was proposed to write, instead of the departure stamp, the words "sent out," with the date.

Should that be done by the officer?—No, by the trader; then, instead of merely saying

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that the stationer should cancel the label when the paper goes into his possession, that the cancelling should be by writing on the label the word "received," with the date.

But already the stationer is bound to deface the wrapper, and yet that has no effect?—No, because a paper wrapper goes in a very small compass. It may be put away, he is not bound to preserve his wrappers; he may say that he has destroyed them, that was the former law. When detections are made of wrappers in a stationer's possession uncancelled, the excuse always is carelessness or forgetfulness, and unless there is some proof of an intention to return them, he escapes prosecution with a caution.

Would not the same excuse hold to this plan of writing "received" on the wrapper?—I think by lowering the penalty from £200 to £5, the Board would have less reluctance in ordering an information against a party for the omission.

Then you think, with a reduced penalty, that might operate effectually?—Yes, I think a penalty of £5 or £10, or you might take a £20 penalty, as the magistrate has the power of mitigation to a fourth.

Might you not give some small reward, a sort of drawback, for return of wrappers to the office?—I am not fond of drawbacks and allowances, and I think such a plan would not be of any use.

Is not that one of the general modes of running paper?—Yes, there was a prosecution lately where parties paid £500 for that very offence of receiving wrappers.

There is another way of evading the duty, the Commissioners are told, by pressing after the duty has been charged, and introducing fresh paper into the same parcel; do you think that is as common as the other?—I do not think it is.

It is practicable?—Certainly, and designedly at times; the estimated weight is put above the real weight, and if the officer is not attentive in noticing it when charging, it leaves the opening afterwards for putting in a greater quantity. There has lately been a general order issued by the Board upon this very subject to prevent the fraud.

Would it not be possible to make the manufacturer write down the estimated weight with greater accuracy than he does at present?—I do not know whether that would be practicable at present, he must do it within five or ten per cent. according to the weight of the ream, otherwise it is seizable at any place, at any time afterwards.

When an officer charges he weighs each package separately, does he not?—No, he weighs several together for the charge of duty, and looking at the estimated weights he will find whether they are about right; if he has any suspicion in consequence of the gross weight disagreeing with the weights marked upon the reams, then he would weigh each ream separately.

The reduction which the Commissioners have had in contemplation would considerably reduce the temptation to smuggling?—Of course, in the first class paper.

Do you think the temptation is greater in the first class or the second?—Certainly in the first class, because the amount of duty is greater, and the consumption of that description of paper is greater, and therefore it is more easily disposed of.

The label is not put over the knot?—No, by 56 Geo. III. it was required to be put over the knot; complaints were made that it prevented the trader from showing the paper, and that the knot injured the label. That regulation was therefore repealed. The label is now required to be put on the upper part of the ream.

Do you think that the drawback on export is pretty accurately paid, that sometimes the drawback is charged for paper which has not paid the duty?—I am not aware of any case of that sort; the regulations are, that the paper must be produced in the original wrappers.

At present the pasteboard makers, and persons of that class who do not make paper, are still liable to survey?—Yes, to insure that they do not make paper, or uncharged paper, and also because the paper will weigh more when manufactured into pasteboard, and the duty on the excess weight is charged.

Do not you think that you might do away with much of that extraneous survey in case of a reduction of duty?—Probably you might; I should like to consider that question before I answer it decidedly. If you could insure their using duty-paid paper, and give up the excess charge, no survey would be necessary.

There is an annual balance struck and stock taken, which the Commissioners are told is made according to the return of the maker, that he furnishes the officer very much with that?—The clauses in reference to that account are rather intricate, and I should imagine a paper stock to be so difficult to take accurately, that it would afford but an indifferent check.

The Scotch dealers say that it is frequently inconvenient to them not to be allowed to move paper in a less quantity than a ream, that when they have a small order for half a ream, or three reams and a half, or two and a half, they cannot break the reams?—The breaking reams must depend upon the description of paper; I think a very large and heavy paper, weighing sixty or seventy pounds or more a ream, might be allowed to be broken, the smaller ones not.

You think you might allow the quantity to be moved to depend upon the weight?—Yes; upon the smaller reams it would double the officer's time, from the particulars that he is to write upon the label at the time of charge; besides, being in those small quantities would admit of their being removed for the purpose of evasion; I should think putting it upon weight might be allowed, and be a great convenience to the trade in the case of the large descriptions of paper.

Are you at all aware of the proportion that printing paper bears to writing paper?—No, we have no accounts kept which would show that; information upon that subject must be obtained from the trade. One may readily suppose that the quantity must be greater.

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W. K. Dehany, Esq.
11th December, 1834.

At present charged and uncharged paper, though they are kept separate, may be kept close to each other?—Yes, they are not required to be kept in separate apartments.

Do you think that it might be desirable to be a little more strict in that respect?—I think, if without great inconvenience to the trade any means could be devised of making them tie up paper when it is finished, it would be better; the law is, that the paper is to be tied up when finished; this is sometimes not done; the excuse is, that it is not finished, although it appears in a perfect state.

"If any maker of paper shall cut or otherwise diminish paper before it is charged by the officer, he shall pay £50;" has that law been abolished?—I do not think it is; the trader is allowed now to cut the edges, or he is allowed to divide the paper with a knife, so that he does not diminish the weight; but such a cutting or diminution as would make the paper considerably lighter would, in my opinion, still come within that clause.

Are they not now prevented from cutting the edges?—No, there is a subsequent law which allows them to do that.

What Act is that?—By the 42 Geo. III. c. 94, s. 16, paper before being tied up may be divided with a knife if the weight is not diminished, and it is marked as cut paper. Then there is also another clause in the 56 Geo. III. s. 3, allowing them to cut paper.

These cases have been by Messrs. Phipps, Dickenson, and Magnay, laid before the Commissioners; the case of Betts, Clarke, Tullis, and Cowan and Son; will you be so good as to look into these cases, and give the Commissioners information respecting them?—I will.

Have you any further matters to suggest to the Commissioners?—I believe I have stated before that I would do away with the departure stamp, and make the paper maker write upon the label, the stationer also to write upon it, so as to prevent its being used a second time. I think also that the departure book should contain the name of the person to whom the paper is sent, and that that book should be open at all times to the inspection of every officer.

Which is not at present the case?—Which is not at present the case. I have heard that the trade, when the departure book was introduced, strongly objected to it; but I can see no more reason why the paper maker should have an objection to it being known wherever his articles are sent to than the distiller, or any other manufacturer, for the removal of whose goods a permit is required, which discloses these particulars. The departure book should be open to inspection, or they should give a certificate with the paper on removing it. The departure book perhaps would do. Some of the clauses I think in the two Acts which are principally in force now, the 56 Geo. III. and 1 Geo. IV. are extremely long and intricate, and I think these should be divided, and the Act made more clear than it is.

You think that it would be desirable to consolidate the whole of the Acts into one?—Yes.

Stained Paper.

You are acquainted with the amount of duty on stained paper?—It is about £50,000 a-year. The duty is a penny and three farthings a yard; it was introduced at the same time as the duty on printed goods, and as the paper duty.

But until the abolition of the printed goods duty, was it not considered as forming part of that?—Yes, It was brought to account I understand under that head; now it is considered as part of the paper duty. It is charged very much in the same way as the duty on printed goods was charged.

Do you think that if that was abolished the consumption would be increased?—I have no such knowledge of trade as to enable me to form an opinion whether it would or not. It is a duty of which I have never heard any complaint made. Upon the inferior descriptions of printed paper it may be evaded.

And the attendance of the officer is pretty frequent?—They generally charge the duty, and frame-mark the paper at the same time; if it was done at separate times, as was the case with printed cottons, I think there would be a greater security for it.

Supposing that the duty was taken off, the Commissioners are told that there would be a considerable increase in duty-paid paper?—That would of course depend upon the increase of stained paper. It is one of those descriptions of articles which must vary with fashion very much.

Generally speaking, a duty low in its results is collected at a greater expense than a large one?—Yes; but the principal paper stainers are in and about London, or in towns where there would be very few officers dropped if it was taken off.

It is in itself a very high duty, inasmuch as it is four times as large as the other duty, and is added to another duty?—I think there it is objectionable, because you make it as a second duty a check upon the first.

In that respect you think it would be desirable to abolish it?—Yes, in that respect; and, in my opinion, it is desirable to abolish small duties when the circumstances of the country will admit of giving them up, and to retain the larger ones, because with those the machinery is ready at all times for any emergency requiring a sudden increase of revenue, without any increase of expense.

Are there many cases of conviction for stained paper?—The offences are of a smaller description which go before the summary court, or the magistrates; I think we have hardly a case in the Exchequer.

We are told that they are at a great expense in sending out samples for which they pay

duty, and which they are obliged to send all over the country, and which they would be glad to have drawback upon?—I am against drawbacks and allowances.

Would it be possible to reduce the duty?—In such a small amount, not much exceeding £50,000, it should be entirely taken away, rather then any reduction made of it, which would render it still less worth the collection.

Appendix No. 38.

29th October, 1833.

Mr. *Wm. Hetherington*, Surveying General Examiner, called in and examined.

Have any alterations been lately made in respect of the paper duties?—Not lately.

How do the regulations work with respect to the interests of the revenue and the interests of the trade?—They work well: but if persons have a mind to run away with the paper before the duty is charged from the mill, there is no preventing it. I believe in Ireland the duty is very much evaded. There is one thing connected with paper which I think ought to be done away, that is what is called the scaleboard. Mr. Carr got a clause put into the Act of 1 and 2 George 4, that scaleboard made of wood should be charged with duty. It had been the practice in London, but nowhere else, to charge the duty many years. I told Mr. Carr there was no law for it; they were every one for paper. Then, to remove doubts, he got a clause inserted that scaleboards should be considered as within the duty and subject to the same regulations as millboard. It is made by the very poorest of people, and it is a thing which cannot be tied up with regulations to secure it, and I do not believe that one-tenth part pays duty, and what does is not worth attending to at all. I believe there is nothing more common than for poor people to deliver the scaleboard to the people who buy it without duty.

Is it the sole occupation of the persons who make it?—Yes, I believe it is, and much more is made in London than in all England beside. There is one respectable person; he says that his trade is gone off entirely: he wishes to pay all his duty, but, in consequence of others not paying duty and selling at such low prices, he says he cannot get into the market at all. I do not think the duty is worth keeping.

How do you control those makers?—Just the same as the makers of millboard. The scaleboards are tied up into dozens and weighed. It is made of wood. We frequently meet it in the street with a label and wrapper round it.

Do you know what it produces in the year?—It is returned with the paper duties. I believe it is, for the year ended January 5th, 1833:

		£	s.	d.		£	s.	d.
For	England . .	436	15	9	Total,	487	14	1
	Scotland . . .	22	2	3				
	Ireland . . .	28	16	1				

Is the duty on stained paper repealed?—No.

You say there is no stopping people taking away from the mills?—No, they take it away without tying it up, I understand, in Ireland.

You have no officer about the mill to prevent the paper being removed before it is weighed?—No.

It depends upon the integrity of the maker?—Yes, and his men.

That is, the control consists principally in the mere weighing of the paper said to be made by the maker?—First of all, the trader is obliged to enter the quantity of paper made and turned out of the mould, and the officer inspects to see whether it corresponds with the entry. The officer weighs it all and puts on his stamp in such a manner that it can be identified.

Is the daily entry made so as to be a real substantial service in securing the revenue?—It ought to be, and practically we suppose it is.

The maker or his clerk are at liberty to write down what they please?—They know pretty well what it is, and the men know what they make every day.

Is there any minute comparison made by the officer of what he sees and weighs with the entry?—We compare what he weighs with the general entry, and balance it every year.

Does the balancing it in that way produce any security to the revenue?—I am a little bit doubtful. The system of our charging the paper duty, if the traders are tolerably honest, is very well; but I think in most cases a man may be a rogue in some degree if he will.

The regulations about paper appear to be less strict than with regard to the other duties of Excise?—No, they are quite as strict, but we have not any paper makers in England that we suspect to run away with paper without its being enclosed in wrappers: those who do evade the duties we suppose send for the wrappers and use them again.

What probability is there of detection, supposing a paper maker does send away paper without wrappers?—There is none, except by chance or suspicion. If the officers should suspect any, they would keep a person to watch and give information.

Do not you survey stationers?—No.

You survey papier-maché makers and paper tray-makers?—Yes.

Have you the power of examining the stock of a stationer?—No.

If the paper is successfully carried from the mill and deposited anywhere without the

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wrapper, there is very little chance of detecting it?—No; unless it is watched I do not think that there is much risk run. What they do I think is principally by returned wrappers.

You do not make any gauge or take any account of the material the paper maker uses?—No, nor would it be practicable in my opinion.

A paper maker is prevented using particular materials for the second class paper?—Yes, that is confined to old ropes, brown paper made of old ropes or cordage.

Why are not other materials allowed?—They never have been; but in our new schedule of duties we have worded it in this way, that all brown paper made of old ropes or cordage, or of materials inferior in value thereto, shall be considered as second class. I have seen Irish paper far inferior to our second paper, and yet, by our laws, it is first class paper: it is made of refuse flax and things of that kind.

Is the paper law the same in Ireland as in England?—Yes, it is.

That restriction you think is a hardship?—Yes; and some has been allowed to go as second class paper; and we have prepared that modification in the new schedule.

What is the object of the schedule?—It is simply a simplification, not to make the duties heavier.

Who prepared it?—The solicitor with my assistance. It was done about two years ago. I do not know whether it has got to the Treasury yet or not.

Can you specify any of the other heads of it?—We do not change any other description of paper whatever: the millboards or other things, where they were to be charged according to their class, if it was of that description of material, it was to be charged as second class.

Are there many other kinds of materials that could be used for the second class of paper?—There are many other materials which could be used for a paper inferior to our second class.

That would lead to a cheaper kind of paper and to the extension of the manufacture?—No doubt of it.

You imagine those materials might be allowed under proper regulations without injury to the revenue?—Yes, if they kept it to brown paper; we tied them down to that; we consulted the trade upon it.

There are very heavy penalties in respect to paper?—Yes, the penalties are heavy in the Excise laws in general, but not more in respect of paper than other things.

Do you think the penalties might be reduced?—Yes, some of them: they are too heavy for the offence in many cases.

It puts the makers and manufacturers a good deal in the hands of their servants, does it not?—Yes, a good deal, if they commit frauds.

May honest manufacturers be subjected to penalties by their neglect to enter, and so on?—Yes, but those things very seldom occur.

Does the opinion you have given bear generally on Excise penalties?—Almost all the Excise penalties are heavy.

Do you think they are too heavy?—I think less would do: where there are immediate direct frauds I think they should be kept; but for trifling omissions, the smaller the penalty the better.

Are there any complaints on the part of the manufacturers in respect of any part of the paper system?—No, I think not.

How is it in Ireland?—They complain there, they want an entire new system; but I never heard any plan proposed that would answer the purpose. A gentleman came over from Ireland lately, who proposed to give us a new scheme for the engines, and so on.

Then, when the law works well in England and Scotland, it might be presumed it would in Ireland, if there was not evasion?—Yes, there is no doubt the law is evaded in all parts of the United Kingdom.

Do you think there is more evasion in regard to paper than other of the Excise duties?—I should think there is.

Do you conceive that a considerable proportion of the paper in consumption pays no duty?—One thing is to be considered, that there are no private makers; whatever frauds there are, they are committed at the entered mills.

Does the price of paper show on the face of it anything like considerable fraud?—No, I have heard some of the makers say that some descriptions of paper have been sold lower than they could make them at; but some of this paper that was sold at so low a price was filled with chalk and lime, which made it weigh very heavy, so that, in fact, perhaps, it was no lower price than other paper, if it was not filled in that manner.

Then they could not have got the regular price, being filled with that material?—I should think not. There is one thing we have remarked, both with glass makers and paper makers, that the men very seldom come against the masters in those two trades, particularly as the men must be brought up to the business, and if they are known to have informed against a master, they will never get employment again; whereas, a maltster employs any man.

By the Act of the 1 Geo. IV. c. 58, s. 18, every such manufacturer of pasteboard from paper of the first class for being cut or sold as cards, or playing cards; and every maker of bottle-stands, spectacle-cases, and so on, moulded into such articles, is deemed a pasteboard maker, and liable to pay for a licence, and make entry of his premises, and to give an account, quarterly, of the quantity used; what is the policy of that regulation?—That they were to make a declaration that they used no paper but that portion of which we took an account; the fact was, that we could not apply any regulations to them, but from their making a declaration that they used no article but that of that description, it was supposed that all that paper had paid the duty.

This is by way of regulation on the original maker of the paper?—Yes, or upon themselves.

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That is carrying the law further than the first manufacturer, taking in a new class of traders with a view of preventing the frauds committed by the first?—Yes; then we have the manufacturer, who pays the duty on the pasteboard, but the officer attends to weigh it, and we give him an allowance for the paper duty, in making him pay his pasteboard duty.

This regulation applies to the tea-tray maker, and the spectacle-case maker, and so on?—He only renders an account of the article he has used, there is no duty attaches upon him.

Practically, do you find that the regulation is of any use; are any seizures ever made?—No, I cannot see how there can be; we sometimes meet with improper paper presented for making pasteboard. I think we have a complaint now under investigation; it may not turn out that there is any fraud.

Is the trade of a pasteboard maker distinct from that of a manufacturer of paper?—A pasteboard maker from duty-paid paper, by taking out a licence, may make it in London, where there is no paper-mill near him; but the paper maker is allowed to be a pasteboard maker in a room on his mill premises, and then we charge the paper duty upon that so made.

Is it the practice for the paper makers to make pasteboard?—Some of them, not generally.

How is the duty charged on stained paper?—The paper is brought in from the mill all stamped and labelled, and the officer gets a notice to attend the opening of it; he sees that it is all proper, and puts a first account stamp on every sheet; the sheets are all separate, and he stamps every one; they make them up twelve yards long, and he knows, from the produce, how much it ought to make.

What is the duty a yard?—I think $1\frac{3}{4}d.$

When is the duty brought to account and charged?—When they have pasted them together and printed them, the officer measures them, and inserts them in what is called the dimension book, or white book; then he charges them with the duty and sets them off.

Is it easy to commit frauds in this trade?—There have been frauds discovered by forged stamps.

Has that been carried to a considerable extent?—I believe it has, particularly in Dublin; and in London there have been two or three detections within the last two or three years.

Do they examine the stained paper after it is made up, to see whether the stamp is upon it?—Always; when it is pasted together, the officer measures it, and puts his dimensions upon it; then it stands till they want it charged, and then he puts the charge stamp, and when he has put the dimensions and the charge upon it, it is put into the book; then from the first account he knows how much he has stamped, and he knows the nature of the process, and how many sheets go into each piece, and he looks to see that none has been run away with, and none introduced.

Suppose the paper goes into the hands of the paper hanger, and it is put up immediately, how can that be discovered?—Then there is no means of detecting it but by taking it down. I have no doubt that there are private paper stainers.

Are complaints made of severity in the regulations?—There have been some complaints lately. The officers stamp the pieces on both ends, and I think they were enjoined to write their names upon them; and they say that the writing ink runs through the paper. That system of writing the names originated at Cork I think.

Is there much stained paper brought from Ireland to England?—I believe there has been a good deal brought, but I cannot speak to it.

Are there any complaints made in England by the manufacturers against that importation?—Not that I have heard of; but I have not been much in the way to hear that.

Is it necessary for a supervisor to reweigh in all the cases of paper, glass, and so on?—I do not think that it is necessary, but I think it is quite necessary to keep the law so that he may have the power.

They are not absolutely compelled to do it?—No, if convenient, I think the reweighing flint glass is perhaps of as little service as of any article; for if the officer was in collusion, he would never leave it for the superior officer to reweigh; but paper which is numbered may be checked. There have been alterations made within these few months to make the twelve sheets for the paper stainer in one length by machine: the officers then mark it at each end.

They allow the pieces to be so used?—Yes, they do; they say they can paper a room much handsomer.

Wm. Hetherington.

Appendix No. 39.

9th December, 1834.

Mr. *Wm. Hetherington*, Surveying General Examiner, again called in and examined.

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Mr. W. Hetherington.
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Do you consider that the Revenue and the public generally would be benefited by a consolidation of the duties, instead of two classes of paper making one class only?—That would remove a great deal of dispute.

The Commissioners are informed there are complaints of persons being charged improperly by the Excise, that second class paper is charged as first, and *vice versâ*?—I have heard complaints of that kind.

The Commissioners are informed that it is sometimes difficult to distinguish?—Sometimes it is.

Is there any other means of distinguishing classes?—I do not think there is; in the new

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schedule of duties, we have proposed that first class paper should be similar to what it now is, and second class paper similar to what it is now; but if paper be made of the first class materials, of inferior value to those of the second class, that it shall be charged second class.

Would it not be extremely difficult to act upon that?—It would.

In your opinion it would be very preferable to have but one class of duty?—I have not a doubt of that; but I fear that we should have heavy complaints, that persons who make the coarser paper would complain that they paid too high a rate of duty.

Suppose the duty was not raised upon them, they would not have any right to complain positively, it would be only relatively?—No, unless the coarse first class paper were substituted for theirs, and interfered with their market.

The moment they were all under the same amount of duty, they would have it in their power to use the same materials?—Certainly, they can make what sort of paper they please; there is no restriction.

Do you think at present the manufacturers in general make both classes?—Manufacturers in general do; but there are some who make the one who do not make the other.

Would it be possible to prevent the maker of second class from making the first, and *vice versâ*?—I think that would raise complaints.

You think that would be an undue interference with the trade, and not desirable?—Just so; the making one class will remove all those disagreements; as to some we call first they say that should be called second; and when we have allowed some to be called second, there have been complaints from other houses in the trade.

The Commissioners have been informed by Mr. Phipps, of an article on which he pays first class duty, where another is allowed to pay the second class duty; are you aware of that fact?—I am not; I do not know the circumstances to which he refers.

In former times there was an *ad valorem* duty on every quality of paper, or nearly so?—A separate duty, not an *ad valorem* duty in my time.

In the year 1770 there were seven different classes; from the year 1781 to 1794 there were rates of duty varying from 1*s.* 1*d.* to 9*s.* 10*d.*, which appear to be *ad valorem*?—I surveyed paper in that way in 1794 but a very short time; I was very young in the business, and I must say I did not understand it, and I think not any other officer.

You think there would be complaints on the part of the second class makers, even if their duty was not raised, if 2*d.* was substituted for the 3*d.* and the 1½*d.*?—I have no doubt of it.

Do you think the temptations to fraud would be much increased?—Yes, for that which is now charged 1½*d.* per lb. is a very heavy paper; I think the second class would not bear 2*d.*

Suppose it were put to 1½*d.* all round, that would reduce the temptation very much as it respects the first class?—Without doubt.

It would be an advantage clearly to the manufacturers to do away with the restrictions on the materials used?—Yes, they would have no trouble of that kind, but they would select all the rags and sort them; we should have nothing to do with that, charging the whole at one rate.

Would not that have an effect in reducing the expense of the collection?—I cannot see that it would make any difference.

You consider that if the money could be afforded, that would be a desirable measure?—I think it would.

Do you think there is much evasion of duty now?—I have no doubt there is in Ireland, and in some places in England.

Do you think there is in Scotland?—Yes, there is no doubt; let us lay down what restrictions we may, they may run away with it untied; and the mills are some of them in such obscure places, we cannot detect them.

Have you had a great many prosecutions for evasions of the paper duty?—A good many, at different times.

The Commissioners have been told, that in Ireland they are very desirous of returning to the system of a duty on the engine; what is your opinion upon that?—There would not be an equal charge of duty produced by it.

The Commissioners have received complaints in Scotland, of the law which compels the manufacturer to retain his paper twenty-fours after the departure of the surveying officer, in order to give the supervisor an opportunity of reweighing it; it has been stated, that in consequence where there is only a weekly conveyance, they frequently lose the means of conveying their paper?—That may apply to particular cases, but the complaints have been very few in comparison to the number of mills.

Do you see any objection to the time being taken from the date of the hour mentioned in the notice?—Some of them have insisted that they have a right to do that now; but I think they are not justified in that, that there should be twenty-four hours from the weighing.

Would there be any objection to the conceding that?—That might throw it into the morning, and they may remove the paper without a superior officer having an opportunity to weigh it.

Suppose the notice given for the morning, and the officer not coming till the evening, is it not hard upon the trader that he should be compelled to detain his paper over the whole of the next day?—There are individual cases of hardship, but I fear the consequence of doing away with it; I think it might give rise to fraud; there might be collusion with the officer; we want an opportunity of check upon the officer.

Do you think that this might enable them to collude with the officers?—It might enable them; there would be no check upon them.

If he comes late, there would not be any time for the supervisor having a chance of coming?—Just so.

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It has been suggested that the notice should be served upon the supervisor also?—There are many districts where the supervisors cannot be found at any particular spot, and particularly where they do not reach their residence for a week together.

It may be important to men in particular places?—Yes; but then they should provide for that.

The Commissioners consider that the penalties in respect of paper are enormously high?—They are, and in every other duty.

Does not the amount of them prevent their being levied?—The magistrates have the power of mitigating.

Would it not be better to have a low penalty and no mitigation?—I think it would.

The penalty on losing the label is 200*l.*, and the Revenue can be defrauded of the duty only on one ream?—Just so; I think if 10*l.* were put down for the loss of a label that would be quite enough.

Do they generally charge the duty on the wrapping paper when it is weighed?—There is no reduction made for it.

Is not that making the man pay more duty than he ought to pay?—It is generally the first class wrappers that are sent out with the first class paper; it all goes out, and the wrappers are all used.

They have undergone a duty?—Yes, and they have performed a service.

Do you consider, that the practice of the manufacturer putting the estimated weight upon the reams, is beneficial?—It ought to be the real weight, the estimated weight is only when it is turned out of the mould; the weight put on when it is brought up to the scale ought to be the real weight; we have issued a general letter lately, that where the weight found by the officer on any reams differs widely from the weight put upon the ream, he shall cause the matter to be stated to the Board; the reams ought not to be allowed to pass with a greater variation than allowed by law, because the paper makers might use those covers for other paper of another weight; it ought to be as close as possible to the real weight.

A great many reams are weighed together?—Yes, but if the gross weight now falls short, the officer's attention is attracted to it, and they begin to look to see where the difference arises.

You think that that ought to be attended to by the manufacturer?—I do.

The Commissioners have been informed that the wrappers are constantly used over and over again; that that is one way of evading the duty?—Yes, and I am afraid the worst way.

Is there any mode of preventing that?—None perfectly effectual.

Could the wrapper be tied up in such a way that it must be necessarily destroyed by the opening it?—That was the case in the Act of the 56th of Geo. III., then the label was put over the knot, but that worked through, so that it was found not to answer the purpose.

It has been suggested to the Commissioners, that the wrappers might be brought to meet, and then the label pasted over the ends as they met?—That would do very well for small reams, but it would be liable to burst in large reams, and we could not get sheets of wrapping paper of sufficient size to do it.

Is there any paper exported?—Yes, a good deal.

Are the regulations in respect of exports good?—The officers see the reams, and see that they are properly charged.

Do the Excise pay back the whole duty?—They do.

Have they any other check but the Excise?—None at all, except the officer of Customs who sees the paper shipped, examine it.

They might be cheated, supposing that the label had been returned and the cover filled again?—Yes, they might cheat the officers as they cheat other persons, no doubt.

If paper was made for export, could not there be a separate check on that account?—They might give notice for making expressly for exportation, but I cannot speak to that; the paper maker can answer to that better than I can; but I think it would not answer.

Is the export principally by the paper maker, or the stationer?—By the stationer; I conceive a great part is exportation of books.

Do you think that the trade would be injured by abolishing altogether the drawback on books, if the duty was reduced to 1½*d.*?—I should think it would; that it would cut off the trade.

Do you think there is much drawback overpaid?—I should think not.

Do the Customs examine it at all?—They are ordered to do so; the Customs now see paper and all other articles shipped.

The manufacturer is compelled to enter in a book, the quantity of paper he makes daily; do you think that is beneficial?—It has been considered so; but if they run the paper, they evidently withhold the entry; they are required to enter it before twelve o'clock the following day.

It appears to the Commissioners, that the time of making is now so much altered by machinery, the credit for duties must necessarily be overdone; do you think it expedient to shorten it?—It would be possible to shorten it, but it would be much complained of; and there are many small mills which have no machinery, they may now get above a quarter of a year, or it may be only six or seven weeks, according to circumstances.

Should it in any case be more than six weeks, does it not enable a man to trade on Government money?—It depends upon the way in which a man trades; they generally sell at two months' credit, and those who sell at shorter credit sell at a less price; the larger makers would not object to it, I dare say, but many of the smaller makers would feel it.

How is the duty on soap paid?—Every week in town, and every sitting in the country.

It is possible to make the payment of the duty on paper quicker by one round than it is now?—Yes, if the poor people can get the money ready.

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Mr. W. Hetherington. 9th December, 1834.

Observation has been made on the number of sheets made up; sometimes parties require to have 500 sheets instead of 480?—Whenever they ask for it, it is given to them; but there must be a memorandum made to agree with the vat amount; I never knew it refused when requested.

There is a balance made at the end of the year?—Yes.

Do you consider that balance very important?—It makes them take a little care.

The charged and uncharged paper is kept separate?—It is.

It is merely separated by an imaginary line?—Nothing else, but that they must not be mixed together.

Do you know the proportions of paper for writing and for printing?—No, we never make any distinction but between first and second class paper.

Supposing one duty were placed upon all, it would be the same with millboard and everything else?—Yes, every one the same duty, then there would not be any distinctions.

There would be no hardship on the millboard maker?—No, the duty is between the two classes of paper; the millboard, &c. would be 7*s.* per cwt. less than at present.

Are the persons who make papier maché, and so on, surveyed?—Yes, they make a quarterly entry of the paper they receive.

Suppose a person carried on a trade in papier maché, and made it of his own materials, would he be liable to a penalty?—Makers of papier maché are considered pasteboard makers, and subject to licence and entry, &c., and of course of making the article from their own material; without such licence and entry they would be liable to penalties.

Suppose a person receives his paper from a maker, is that attended by an officer when it comes to him?—Yes, and he opens it, and enters the account of it, but the man is not obliged to do more than make a quarterly entry of such paper.

Is he licensed by the Excise?—Yes.

How is the card maker?—He is the same; I wish these things could be done away with, that we had nothing to do with them.

You think it is quite sufficient to confine the matter to the paper maker?—Yes, and the large pasteboard makers, unless it is made a law that no paper maker shall be a maker of pasteboard, directly or indirectly, from his mill; if we let them make it without check there will be fraud.

At present the pasteboard maker is, generally speaking, a separate man?—The Excise allows a paper maker to make pasteboard at his mill to be there charged with duty; but a pasteboard maker from a mill, makes it from duty-paid paper, and he has the duty upon that allowed out of the duty charged on the pasteboard: if we could prevent pasteboard makers making pasteboard of paper which has not paid the duty, that is a completely unnecessary survey.

Supposing a pasteboard maker entered himself as working from duty-paid paper, would it be possible to do away with the survey upon him?—It might be so, if the paper maker was not allowed to be connected with the pasteboard maker; he must not be allowed to have any connexion directly or indirectly with a paper maker, and he might be called upon to make a return of the quantity he made, and to make an affidavit that he had made the whole from duty-paid paper.

Is pasteboard generally made in the mill or out of it?—Far more from the mill than in it; but we get very little duty; there ought to be some increase from the paste which is used in the making it; if they now receive a hundred-weight of first class paper, and a hundred-weight of second class paper, and these are united, we take the first class duty upon such pasteboard; that would be put an end to by the proposed consolidation.

Would it be desirable to allow paper to be removed from the mill in less quantity than a ream?—I would not allow it in the common papers; but if it exceeds a certain weight they might be allowed to do it, when it comes to 11 or 12 cwt. a ream, otherwise we should bring down the paper maker to a very retail way.

It would be impossible to repeal the duty on the second class and to keep it upon the first, for that would perpetuate all these inconveniences?—It could not be done; I see nothing against the proposal which has been made except the loss of money; on many accounts it would be very desirable, it would remove almost all the objections now felt.

With respect to stained paper, that was originally under the same head as printed cottons?—Yes, it was called, generally, printed goods.

It was not originally a paper duty?—No, it was a duty on the staining.

Do not you consider it hard to charge the same article with a double duty, first its own duty, and then another duty, on the staining it?—It undergoes a second process and becomes another article; the duties have no connexion with each other; there is no greater temptation for a man to evade the duty on the staining, because it had paid the former duty, and he has nothing to pay but the staining duty.

Do you know the amount of the duty on stained paper?—At $1\frac{3}{4}d.$ a square yard.

The Commissioners have been informed, that comes on the average to about 1*s.* per lb.?—I should not wonder, for it is rather a light paper.

The Commissioners have been informed that that duty is very much evaded, that it is soon stained, and may be soon sent out and put up?—Particularly by builders, and so on; they may have a private room where it may be done; the printing makes no noise; they want only a few blocks.

The Commissioners are rather disposed to recommend the abolition of that duty, being of opinion that the consumption of duty-paid paper would increase considerably in that article?—That may perhaps be the case; it comes very high on low-priced paper.

Does it occupy a good deal of the officer's time?—A good deal; but then the paper stainers

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are not numerous; when I was supervisor at Liverpool there was not, I think, one in the town; I believe there is one now.

You feel a difficulty in preventing the evasion of the duty?—Yes, particularly in Ireland, where it is evaded to a very great extent.

Do you think it would be worth while to reduce the duty?—No, I think not.

You think that if it is taken off at all, it had better be removed altogether?—Yes.

WILLIAM HETHERINGTON.

PAPER STAINERS.

Excise Office, London, 22d December, 1834.

SIR,

I have, accompanied by Mr. Bird, the Town Surveying-General Examiner, visited the premises of Messrs. Williams, Cooper and Co., where we met with Mr. Boyle, who stated, that it had been the general practice with them to have all their pieces of stained paper charged with duty at the time they were frame-marked and numbered; he, however, also said, that for a short time they discontinued the practice, and the pieces of paper were not impressed with the duty-charge stamp until stained and ready for sale; that the latter practice led to much confusion, in keeping the accounts both of them and the officers; and that in consequence of which, *the officers* almost insisted on the pieces being charged when numbered, &c., as had been the general practice, and such practice has been continued ever since. The officers, however, say, that in consequence of the trouble and confusion created by postponing the charge of duty until the paper was stained, the *traders wished, and requested* that the old and general system of charging the pieces when numbered might be again resorted to.

Mr. Boyle said, that it was now his wish that the most valuable pieces of paper should be charged with duty when numbered and frame-marked; but the inferior goods, he would wish that the charge of duty thereon should be deferred until they are stained, and ready for sale. I then told Mr. Boyle, that hereafter the officers would charge such pieces of paper at the time of numbering them, as he wishes to have so charged; or they would delay the charge of duty until after the paper was stained, and ready for sale; and I have given the officers directions accordingly.

I am, Sir, your obedient humble servant,
WILLIAM HETHERINGTON.

To Henry L. Wickham, Esq.

Excise Office, London, 18th December, 1834.

SIR,

Agreeably to promise, I have made inquiry respecting the making of pasteboard; and from the best information I have been able to obtain respecting the makers thereof, it appears to me, that the present laws allowing paper makers to make it at the mills, to be there charged with duty, and also allowing it to be made by other persons than paper makers from duty-paid paper, making an allowance of the duty on the paper used, out of the duty charged on the pasteboard, ought not to be disturbed.

I, however, am of opinion, that the eighteenth section of the Act of 1 Geo. IV. c. 58, which relates to the accounts to be rendered of the paper used in making tea-trays, spectacle-cases, cards, &c., &c., may be repealed, the accounts required not appearing to afford much, if any, security to the Revenue. The licence duty, however, on such traders amounts to about 100*l.* per annum; therefore, whether it may be considered expedient to continue the licences, I submit to your better judgment.

I am, Sir, your humble servant,
WILLIAM HETHERINGTON.

To Henry L. Wickham, Esq.

APPENDIX No. 40.

11th November, 1834.

Mr. *Joseph Sayell,* Retired Officer of Excise, called in and examined.

No. 40.
Mr. Joseph Sayell.
11th November, 1834.

Have you had experience with respect to the survey of paper?—Yes.

Is it your opinion that the existing regulations are well framed for the collection of the duty?—The payment of the paper duty has been very considerably evaded. I believe it is better collected than it was a few years ago, in consequence of the regulation which requires the surveying officer to write the weight on every ream of paper charged, as well as the trader, which is a great check upon any alteration which the trader might be inclined to make, and consequently a security to the Revenue.

Is it not possible to remove those labels, and thereby to render the check not so valuable as it might seem?—Yes, they may be removed. The check was more valuable when it went over the knot of the string, but the trade made such an outcry against it that they got it altered, and afterwards it was pasted upon the wrapper.

Do you think that any of the regulations with regard to the survey of paper are such as might be dispensed with?—I think they are; some of them are quite useless. The daily

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account of paper made or turned out of the mould, and an attempt to keep the stock, together with the annual balance, is in my humble opinion perfectly impracticable, and of no use whatever; because if the trader is inclined to defraud the Revenue, he enters a less quantity than the quantity actually made, with a corresponding less weight, and takes care to keep within the bounds of the quantity actually sent away, so that there shall be no discovery made.

It has been suggested to the Commissioners that the charge upon the manufacturer might be made in proportion to the size of his vat, or the power of his machinery. Do you think any plan of that kind would be effectual?—I think it is impossible that any calculation of that kind could be made which would secure the Revenue, because if there were a want of water in the summer season, for instance, it would effect that regulation to a very serious extent; the party might not be compelled absolutely to stand still, and yet not have more than sufficient to work his mill more than a quarter or half, and no possible calculation could be made to meet such a circumstance.

You think that the charge by survey, although imperfect, is preferable to any attempt of that kind?—Much preferable to any attempt of that kind.

Do you think that under the present mode of charge the duty is effectually levied?—I think it requires an alteration in the mode of payment of the duty, that the trader should either be required to give security for the payment of the duty when it becomes due, or that the credit should be much lessened, as I have known several instances where traders have worked a mill to a considerable extent, and when the duty became payable they have either absconded or become bankrupt, and the duty has been lost.

Is not that in some measure met by the lien which the Crown has upon the materials and the implements?—In consequence of the very large quantity of paper which a person is enabled to make by the use of the machines, the lien which the Crown possesses upon the machinery and the other utensils is not sufficient to cover the amount of duty which the trader can in a short time become indebted to the Crown.

Have you had experience in charging the duty upon stained paper?—Yes, I have.

Is it your opinion that that duty is well secured under the existing system?—I am not aware of any amendment that could be made in the present mode of charging the duty upon the stained paper; it is a duty that it is exceedingly difficult to secure in any way. I think it would be very desirable if that duty were repealed; it is one that is exceedingly difficult in its collection. It occupies a great portion of the officer's time, and it produces a very small amount to the Exchequer.

It has been stated that it interferes very much with the manufacturer?—There is no doubt that it does; it occasions him a great deal of trouble and a great loss of time.

Appendix No. 41.

7th December, 1834.

Mr. *John Dickinson*, Mr. *John Phipps*, and Mr. *William Magnay*, Deputation of Paper Makers, called in and examined.

No. 41.
Mr. John Dickinson,
Mr. John Phipps, and
Mr. Wm. Magnay.
7th December, 1834.

We have drawn out a statement of the matters we wish to lay before the Commissioners, which we beg to deliver in, viz. (Vide Statement A.) With respect to the effect of the paper duty on publication, we think we are considerably within the mark in stating to what extent it necessarily enhances the price of books. Many of the sales of the publisher, to the wholesale and retail booksellers, are of small amount, and we believe that the business cannot be done on as low terms as we have set down there.

Does the paper contain your recommendations for any improvement, as well as your objections, or simply objections?—Simply objections; nothing short of the total repeal of the duty would be completely satisfactory. The laws are so arbitrary and oppressive that we are daily at the mercy of those who administer them. Yet we cannot recommend any relaxation of the existing regulations, because, even with the scrutiny and interference to which every manufacturer is subjected, it is found that frauds are constantly carried on, and that the proof of them is frequently defective.

You are not interfered with in the operation of the manufacture?—We are exceedingly interfered with as the law exists at present.

Your exciseman does not compel you to make a certain quantity, or anything of that sort, as in other trades?—No; with reference to that I can conceive we are not so much annoyed as other manufacturers may be.

In this country, formerly, there were duties upon every possible sort of paper, there being many descriptions?—Yes, the duty was paid by the denomination.

Mr. Phipps. They were put into tables, and there was a kind of *ad valorem* duty in case of dispute. The way they ascertained the duty at that period was, that a ream of paper was sent to the next market town, and there was sold by auction to ascertain its value.

The attempt to create that *ad valorem* duty failed?—Quite.

Your remedy for the present evils is, an abolition of the duty altogether?—*Mr. Dickinson.* That is the remedy we wish for.

Putting that out of the question, what is the best method of remedying the present evils?—We do not see any other mode of getting rid of the present evils. We have from time to time suggested everything which we thought would operate in the prevention of fraud, paper manu-

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facturers being more interested in the prevention of fraud than even the government can be, as it affects their personal interest.

What do you say to a consolidation of the duties into one?—Next to the abolition we consider that as the best thing, because it would prevent the injustice of one maker being compelled to pay duty at 28*s.* per cwt., while another pays only 14*s.* for similar paper.

How does it happen that one maker now pays the first class duty, and another the lower, for the same paper?—On account of the difficulty of drawing the distinction between first and second class paper; for instance, here are papers from two mills, [*producing the same marked FF*] where they are making paper out of ropes, and charging it in the second class. The law says, "without extracting any part of the tar." Now, by washing simply, you may get rid of so much as will bring the paper very much lighter in colour. Mr. Rowland, who has a mill in Surrey, and Mr. Martindale, in Cambridgeshire, make a considerable quantity of paper similar to the samples marked FF, and charge it with duty 14*s.* per cwt. as paper of the second class. Now Mr. Phipps says that if he made this sort of paper, he should have to pay the first class duty.

Mr. Phipps. I have no hesitation in saying that, to the best of my knowledge and belief, the papers marked F are made of materials different from those allowed by the Act.

Mr. Dickinson. The Excise have been applied to upon the subject, and they say that they cannot put a stop to it.

Mr. Magnay. It is not in their power to ascertain what is put into the paper.

It appears manifestly that the tar has been got out of this [*letter F;*] cannot the Excise watch the manufacture?—They can, and they say that they do; but that they cannot discover that anything illegal is used.

Mr. Phipps. There are twenty applications in the year, at least, to the Excise, to know in what class such a paper ought to be charged; a very great proportion of brown paper is made of material not rope. I have seen the waste flax in the brown paper, which, according to law, renders it subject to the first class duty, and if I made that paper the supervisor would seize it if I attempted to pass it as second class paper; and yet it is done by others.

Mr. Dickinson. There is great difficulty in drawing the line between paper chargeable to the first or second class duty.

Is not that conclusive in favour of consolidation?—*Mr. Phipps.* Yes, provided the second class duty be not advanced; for if the duty on that be increased, there would be a greater temptation to fraud put in the way of the manufacturer of second class paper.

Do you suppose that if the first class paper were reduced to the duty of the second class, the quantity would be increased, and the temptation to fraud would be removed?—*Mr. Dickinson.* I think the consumption of paper would be exceedingly increased, and that upon what is now first class paper the temptations to fraud would be much decreased; there are so many parties concerned, officers and others, to be paid out of the results, that the reduced duty would not bear such a proportion to the price as to induce so many makers to put themselves in the power of their men.

Do you think if the duty were consolidated and reduced in the one case to twopence, and advanced in the other case a halfpenny, there would be increased danger in the second class?—I do not think it would bear that; it would raise the price of the common paper so much, beside increasing the temptation to fraud.

Mr. Magnay. The temptation would be very great, the weight of the brown paper is so considerable. The duty would be enormous upon that article.

Mr. Dickinson. There is no question that this sheathing paper, [*letter E*] ought to pay 28*s.* It is evident that it is not tarred rope only.

Your opinion is, that if it is consolidated, it ought not to be beyond three halfpence for the whole?—Certainly not.

Mr. Phipps. We all concur in that. I think there would be such an increase in printing paper in point of consumption, that it would go far to make up the deficiency in the amount of the duty.

Have you any notion of the proportion printing paper bears to writing paper?—*Mr. Dickinson.* That can only be matter of opinion. We have no means of ascertaining the proportion.

The amount of the printing paper is much larger than that of the writing paper, is it not?—*Mr. Phipps.* Yes, certainly.

Mr. Magnay. I should think it is two to one.

Mr. Dickinson. I think so, putting newspapers out of the question. I do not think that the consumption of that article would be increased so much, because it depends on other causes.

What is the duty on a newspaper?—The Excise duty on a sheet of newspaper is rather above a farthing; then the trade allowances on the sale of newspapers are about five-twelfths; the man who prints the paper sold for sevenpence receives about seven-twelfths; so that he would have a further inducement to reduce the price, but still I do not think it would be such as to induce him to take off a penny; but on other printing paper I think there would be a very great increase, if only half the duty were taken off; and I think that two-thirds of the white paper made is for printing.

Would it not be possible to levy a separate duty on writing, and on printing paper?—Quite impossible.

Why so?—They run into one another in such a way, that there would be constant disputes. The printing paper may be made like writing paper, so as to cut into whatever size is wanted, and that may be called printing paper, and the exciseman would be unable to deny that it is printing paper.

When is the printing paper sized?—Chiefly in the engine, and so is much of the writing paper.

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Mr. Magnay. A great deal of the newspaper, also, is sized in the same way as writing, viz., by steeping in warm liquid size after once drying.

There are no means of distinguishing by that criterion?—Not at all.

You say you think three halfpence would answer the purpose?—It would be a decided improvement, and tend in some degree to check the frauds now so much practised.

The use of machinery has increased very much, of late?—Very much.

Has not that the effect of throwing the manufacture into the hands of fewer makers?—There are very few mills that were formerly at work that are now out of work, for they adopt machines.

The very small people who cannot afford machinery would be thrown out, would they not?—It is possible to adapt machinery to a small mill, and to economise in every part, so that they could carry on the trade very nearly in the same proportion as the larger.

Mr. Magnay. And where a mill is adapted for machinery, they find means, either by their landlords or otherwise, to procure a machine.

You do not think that the introduction of machinery has been the means of securing the Revenue?—No; one of the most notorious mills for the evasion of duty, Betts's, is one where there is machinery. They pay now about 7*l.* a round, and they ought to pay about 150*l.* The Excise know this, and they are constantly remonstrated with about it; but the maker contrives to get the paper out of the mill free of duty.

Mr. Phipps. I have had positive proof that Mr. Betts paid for two years never more than 12*l.* a sitting, or less than 9*l.*, or about 84*l.* for the year, being about as much as he would of right have paid on three tons of paper. The supervisor and collector there knew the price for which he then sold his paper, which was 40*l.* a ton; therefore, deducting the 84*l.* paid in the course of the year for duty from the produce of his sale, and presuming that he sold no more paper than he paid duty for, he would have 36*l.* gross receipt left for paying the rent of his mill, purchase of materials, all his wages and expenses, and to keep himself; and notwithstanding that, there was no vigilant look out to detect that man till a direct information was given against him.

How long ago was that?—Eight or ten years ago; but the same frauds still continue. I have recently heard that the maker who now works the same mill pays even less duty than Betts did, and is selling his paper at Norwich at 38*l.* per ton; reference to the Excise books will determine the fact of the amount of duty paid.

In what way do you suppose the duty is run?—In the statement we have handed in, we express our opinion that it is chiefly by collusion with the exciseman, which removes all difficulties; in other cases advantage is taken of the officer residing at a considerable distance, in what is called officially a ride; when the officer comes, they contrive that the mill shall not be at work, and they get it entered as "silent;" the paper is then made after his departure, and sent out in the night, without any wrappers at all; they send, perhaps, to a house a mile off, and there it is converted into other sizes, what they call in that country "couples." The law authorizes cutting up paper, of course, so that cannot be prevented; and it then goes away to Norwich, and other places, in that state.

Mr. Magnay. That paper [*referring to the sample marked A*] ought to fetch about 52*s.*, at the very lowest, for a remunerating price, and it is currently sold at from 38*s.* to 42*s.*

Has there been any late representation on that subject to the Excise?—*Mr. Phipps.* Yes, there has, and they are perfectly aware of the fact.

In what collection is that mill?—I think it is in the Lynn collection; but the surveying general examiners know the mill very well.

The duty for that district appears to be 8,000*l.*?—In that district they make a great deal of heavy first class paper for the grocers. A moderate mill ought to pay about 8,000*l.* for itself, making that description of paper.

Mr. Dickinson. Two of the instances we have noticed in our statement, must have been by collusion of the officers,—Tullis's and Betts's; and at both those mills there are machines.

Mr. Phipps. We have referred to the return of some paper seized by the Excise belonging to a principal manufacturer in Scotland, without any explanation being given. The Excise stamp is affixed over the junction of the two wrappers, and in this instance, among 217 reams of paper, there was not one in which the stamps of the upper and lower wrapper corresponded; consequently, it was manifest that the paper was not in the wrappers in which it was originally charged.

Mr. Dickinson. What we infer from these circumstances is, that the Excise laws cannot be enforced, and therefore there are many loop-holes.

What remedy would you propose for that?—That is the difficulty we feel.

The Commissioners feel that the superintendence is not very severe upon the makers; if you find fault with it on that account, it can be made a great deal more severe?—The more severe the better, I should say, if it prevented fraud.

Mr. Phipps. The law is sufficiently severe now, but there is a discretionary power, and there must be a discretionary power in what cases the law is to be enforced; for, as Mr. Dickinson has stated just now, there is neither of us any day of our lives that are free (if the letter of the law is to be enforced) from being subjected to enormous penalties.

In what respect?—We are working now under a great many different Acts of Parliament. I think I made out one day that it was fifty-seven, but some of these have been repealed.

There are but nine Acts referred to by the Excise as being in force in respect of paper?—There are certainly many more than that number. There are a great many things in the Acts quite inapplicable, or useless, as it regards the present state of the law. They were useful when

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the ream of paper paid a fixed duty, but they are not applicable when the duty is paid per the lb. weight.

The law has not been altered, as the duty has been altered?—No.

Mr. Magnay. The law does not allow of putting 25 sheets to the quire, making 500 sheets to the ream, instead of 480. All the newspapers require it to be put up in that way.

Mr. Phipps. We write to the Board of Excise, and get permission to do it; and every time we get a new supervisor we have to get permission afresh.

If the duty is by weight, why should you be troubled about this?—There is this reason, that we are obliged to make a daily return of the paper we make, and that is calculated at 480 sheets to the ream; so that if we make up our reams in 500 sheets to the ream, the two accounts will not agree.

Is the return you make daily of any use?—It is perfectly useless.

Mr. Dickinson. It is important that the ream of paper should, by the designation on the label, afford proof how many sheets it does or ought to contain, otherwise a manufacturer might put ten or twelve quires of paper in a loose unpressed state into wrappers, and after this quantity of paper, bearing the semblance of a ream, has been charged and stamped by the Excise, substitute for it twenty quires, closely pressed, so as to admit of the stamps on the wrappers matching, and thereby conveying out of the mill a greater weight of paper.

Is that now done?—It is a good deal, and would increase if greater latitude were allowed.

How many sheets do you put into the same wrapper now?—Sometimes 480 sheets, sometimes 472, and sometimes 500. In another case we put in twenty-one quires and a half, that is 516 sheets.

You depend very much upon your supervisor?—Yes, I could give twenty instances of annoyances; but it is not worth while.

Mr. Phipps. The surveying general examiners are in the habit of surveying mills, and I believe they never leave a paper mill without reporting that such and such things are irregular in the mill. That is sufficient to show that we are known to be offending against the letter of the law; but then, where no fraud is supposed to be intended, they are passed over.

Could these surveys of the surveying general examiners be as well done by one as by two?—The use of having two is, that one is inspecting in one place while the second is in another, or on the watch; and by this means they make detections.

Would it be desirable to levy the duty on the machinery employed in the manufacture, instead of on the finished article?—*Mr. Dickinson.* That would be, I conceive, quite impossible. The plan suggested, I understand, is to tax the engine; supposing that to be so, the possessor of the engine would be desirous of turning out as much pulp, to be converted into paper, as he possibly could; one maker would be able to do more than another, but it would tend to the degradation of the manufacture, for the quality of the paper depends very much upon the time it is allowed to be in the engine in the operation of grinding, and people, for the purpose of getting a larger quantity of paper for a fixed Excise charge, would render it a great deal worse in quality. It would be attended with very great inconvenience in the manufacture; the manufacturer could not work his mill to the best advantage, or have it in a convenient state for making various kinds of paper.

You think it would injure the manufacture?—Yes.

Mr. Magnay. And some mills fall off at particular seasons in their supply of water. A manufacturer having a better power would be proceeding, while others could not.

Mr. Phipps. The tax would be much more unequal than it is at present.

The Commissioners have received complaints against the requiring charged paper to remain twenty-four hours on the premises, after the officer has charged it; do you consider that necessary?—I consider it indispensable.

It has been suggested that it would be convenient if the twenty-four hours were taken from the time of the notice, the trader having stated that he will be ready to weigh at six in the morning; if the exciseman comes at twelve in the day, and finishes at two, the twenty-four hours are taken from two o'clock instead of six?—In some cases this becomes a hardship on the maker, unquestionably; we have all felt it; but, on the other hand, I am afraid it is necessary to prevent frauds by collusion between the officer and the maker.

Do you think that the complaints are reasonable, and if so, do you think that alleviation proposed, making it twenty-four hours from the time of the notice, would be sufficient?—I do not think it would; if there were fraud going on by collusion with the officer, the officer would attend to charge so long after the time fixed in the notice, that the maker might be able to send off the paper, without the supervisor having the chance of re-weighing it.

Mr. Magnay. Perhaps the notice might be served upon the supervisor also.

Mr. Phipps. But the Excise would not permit that, for they say that no notice should be served upon the supervisor; he must be at liberty to go where he feels that there is most cause for his vigilance. I think that not even the amount of time can be altered; we give a notice to the Excise officer to attend at nine in the morning; he comes at four in the afternoon, and he says his occupations would not allow him to come before. But supposing the case of a dishonest trader; he gives the officer notice to come at six in the morning, but intimating at the same time that it is not desirable for him to come till ten o'clock at night; then if the law were altered, he would send off the charged paper at six o'clock the next morning, and thereby escape the inspection of the supervisor.

The inconvenience to the honest trader you feel to be very great?—Yes, it is to us all.

There is on the other side the chance of dishonest traders evading the duty; do you think it better to put up with the inconvenience, or to run that chance?—We feel compelled to say that it is requisite to put up with the inconvenience to prevent the extension of smuggling.

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Do you consider the penalties generally to be too high?—*Mr. Dickinson.* No; but I think they are almost a dead letter.

To what do you attribute their being a dead letter?—Not to the amount; but there appears a great reluctance on the part of the Excise to prosecute. It appears to us that the Board of Excise are very indifferent as to prosecutions.

Do you not consider that it arises also from an unwillingness in juries to give such high penalties?—*Mr. Phipps.* There is scarcely a case brought before a jury in which a verdict has not been found for the Crown. The law is so made, that it is almost impossible even for an honest man to escape if he went before a jury: for the jury are not allowed to consider whether the intention was to defraud the Revenue, but whether any act has been done contrary to law.

Have there been many prosecutions?—Several, but not lately; recently it has been the practice to compromise. There were a great many prosecutions a few years since, and one remarkable one in the north of England, where several different makers were tried for felony at the same assizes, for the forgery of the stamp, and they got off by a mere accidental misstatement, for it was quite evident that a forged stamp had been used. The officer was asked by one of the counsel whether the stamp had ever been out of his possession, he swore positively that it never had; but this officer's stamp had been broken, and had been sent to the whitesmith to repair, and in the reparation there had been some alteration made in the stamp. The person who went from London to prove the identity of the stamp, was misled by this, and deposed that the genuine stamp was a forgery; the whitesmith was brought forward to prove that he had repaired this officer's stamp, and the forged stamp was in reality a faithful copy of the original stamp. The counsel for the prisoner said to the jury, "Can you for one instant think of finding a verdict against these poor men, after hearing the evidence of this officer, who has perjured himself?" and they were all acquitted in consequence.

Are there frequent cases of prosecutions before the Board of Excise, in London?—*Mr. Dickinson.* No; generally before the magistrates in the country.

Mr. Phipps. But the instances are not numerous; prosecutions are generally commenced, and are *settled* by compromise, without going before a jury.

Would it be possible to refuse a licence to makers, if they have been convicted several times?—That might be evaded instantly. The man who is detected as a fraudulent trader, is immediately fined and imprisoned, provided they catch him; and after a very little time he is liberated. They think they have got all the money the man can afford to pay them. In the mean time an arrangement is carried into effect, by which some other person takes out the licence and works the mill.

Mr. Dickinson. If a detection takes place of the man in whose name the licence is taken out, he absconds, and then the Excise cannot enforce the penalties against him.

Mr. Magnay. The real proprietor of the mill does not trust the person in whose name the licence is taken out, and who is employed to work it, to any great extent; he is only furnished with a weekly supply of the raw material, and the paper is made and smuggled off the premises.

Do you or not consider that the whole thing would be improved by a general reduction of the penalties?—*Mr. Phipps.* With the exception of one penalty, which I will point out, I do not know that it is of any consequence; the penalties should be sufficient to ruin a man if defrauding the Revenue can be proved.

Suppose the case of an honest trader, who has violated the law?—*Mr. Dickinson.* Then the larger the penalty the greater chance he has of getting his case investigated, and proving his innocence. I think that, practically, the great amount of penalties has induced Magistrates and Commissioners to sift all the circumstances, and give every weight to what could be with propriety urged for the accused party; I do not think any innocent person has ever suffered by a penalty.

Still parties in such cases have suffered great anxiety?—No doubt in many instances they have. But in many cases of seizure and accusation, the parties have been exceedingly remiss in their regard to the Excise regulations.

Mr. Phipps. I do not agree with Mr. Dickinson in his preceding answer. I admit that, upon the whole, the laws are mercifully administered; but there are numerous cases of honest traders suffering great pecuniary hardships and extreme anxiety. We all agree that it is impossible for any person to carry on his manufacture without the almost daily infringement of the laws, either through the negligence of his servants or otherwise, but not committing fraud or in the remotest degree contemplating it; yet an irregularity is detected, and an apparently suspicious case made out by an over-officious officer and reported to the Board. A prosecution is threatened, or commenced; and if upon investigation the Board are convinced that no fraud has occurred, the affair is compromised upon the payment of a fine, legal costs, satisfying the seizing officer, and other incidental charges. I do not, however, consider that these laws, giving such an arbitrary and inquisitorial power to the Commissioners of Excise and their officers, (for they are so severe that no whole community would quietly allow them to remain on the statute book for a single year,) can be in any material degree relaxed if the Revenue is to continue to be raised by such an impolitic mode of taxation.

Do you see any objection to reducing the penalties to a reasonable amount, for instance 10*l.*, in case of mere technical errors, instead of 200*l.*?—Then it would be on each ream or each infringement.

Mr. Dickinson. If a man goes on smuggling for years, and is at length found out, he ought to be liable to heavier penalties than one insulated case appears to call for, because he may have defrauded the government to a large amount during a period of years, without detection.

In cases of decided fraud, where it is evident that nothing but fraud was intended, the

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penalties, no doubt, ought to be so high as to stop the man at once; but the question refers to matters of regulation. Are not the Excise more likely to get a verdict, or a conviction of a magistrate, where the penalty is not ruinous?—I think not at all; I never knew a case of a casual fraud. Where frauds are committed, they have been by persons who make it their system of business. I never knew an innocent man who had suffered from the penalties. They have had costs to pay and so on, owing to negligence in conducting their business, having got them into a scrape with the Excise.

Mr. Phipps. There is a penalty on the loss of a label of 200*l.*; perhaps that might be very materially reduced, for no one can gain much by one label or even by fifty; a label can have covered only one ream of paper. I argued with Mr. Carr for two or three hours, when he fixed that penalty; I said at the highest it ought to be only £5; I would fix the highest duty ever paid on a ream of paper.

Mr. Dickinson. But in the one case we should probably suffer penalties, and in the other not. I have often lost labels, and have never paid one penalty; myself and overseers have had to go before the magistrates and account for the loss as well as we could on affidavit; but I have not had penalties inflicted.

Mr. Phipps. I think the penalty on the loss of a label is very different from any other. To use even one label improperly, you must also forge the officer's name and the stamp. I would put that penalty at a very moderate sum.

Mr. Magnay. It would tend to relieve an honest man from his anxiety, if he knew that at all events he should not lose more than 5*l.* or 10*l.* At the same time, for his character's sake, he would endeavour to clear it up.

Do you pay the duty on the wrapping paper, or is that free?—In some mills they do, and in some they do not.

Mr. Dickinson. I think it is unfair to charge the duty on the paper required for packing up the charged paper. For mills near London, it is not requisite to use any of this paper, therefore they pay no such duty; but if a man has to send a long way by waggon, he is compelled to pack in wrappers which are quite worn through and useless afterwards; and yet he has to pay duty upon them.

Do you consider, that the practice of putting the estimated weight upon the reams before they are charged, is beneficial to the Revenue, or necessary, or is it advantageous to the manufacturer?—I think it is protective to the Revenue.

Mr. Phipps. It ought to be on, but I have a very strong objection to its being put on as it is now; the law states that the weight is to be put on within a certain per centage of the real weight of the paper; in a great many mills, they now put that on far beyond the real weight of the paper, and though the paper is seizable, it is never seized; they exceed the allowance; it is done to impose upon the consumer, but it may also facilitate frauds on the Excise.

It seems to go forth to the public under the authority of the Excise?—Exactly so.

You consider the regulation as useful?—I think it is highly important that the label should specify the weight of the paper, and that the maker should be restricted to the limit allowed in the Act.

Could the officer put the average weight on the ream?—*Mr. Phipps.* No, that could not be done, for we sometimes weigh in one scale a ream of 200 lbs., and another of 20 lbs.

Might not they be restricted from weighing paper of different kinds in the same scale?—*Mr. Dickinson.* That would be impracticable; there is frequently a variation of 3 lbs. in a lot of the same kind of paper.

Mr. Phipps. I beg to state one particular case which has occurred; I contracted with the Navy Board for paper which was used for covering roofs over the slips, sheds, &c., in his Majesty's dock-yards; we paid Excise duty for this, as sheathing paper, 21*s.* per cwt.; at the expiration of our contract, another house offered at 2*s.* per cwt. less than our tender, and obtained the contract: I found that the Excise charged the paper they supplied at 14*s.* per cwt. duty; the consequence was, that though the Navy Board paid 2*s.* per cwt. less than my tender, the country lost on the balance of the account 5*s.* per cwt.: I felt that this was unjust to me, and a loss to the country. I memorialized the Board of Excise upon the subject; I beg to put in the correspondence which took place in consequence.

[*The same was read as follows:*]

Excise Office, December 1829.

Sir,

With reference to the remarks of the Surveying General Examiner's, at this office, the Commissioners direct you to take notice, and acquaint Messrs. John and Christopher Phipps, paper makers, in your district, that the late solicitor to this Board, in giving his opinion upon the former complaints preferred by them in October, 1828, of having been superseded in their contract to supply the dock yards, with paper similar to the sample sent hither by you on the 30th of October last, requested, that as the paper was used for purposes to which sheathing paper was generally applied, the article should be charged as sheathing paper, and which was therefore directed by the Board to be charged accordingly.

Thomas P. Owen.

Board of Excise to Mr. Allder, Supervisor of Excise, Dover.

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River Mills, Dover, 27th January, 1830.

Honourable Sirs,

Our supervisor, Mr. Allder, informs us that he received directions, dated 29th ult., in reply to an application he made you on the 30th of October preceding, desiring him to charge our paper like the sample sheet which accompanied his letter with the sheathing paper duty. That being the orders of your Honourable Board, we beg you will desire Mr. Allder, or any other officer, to seize all similar paper which, through our means or otherwise, they may find has been charged at a lower rate of duty; for, we most respectfully submit, that if your Honours have a right to exact a duty of 21*s.* per cwt. from us, you have an equal right to order the seizure of all similar paper which shall have been charged with the duty of 14*s.* per cwt. only; and this we understood to have been the opinion of your late solicitor, Mr. Carr, with whom we had a long conversation on the subject; but his opinion, to the best of our knowledge and belief, as regards the seizure of any similar paper which has been charged at 14*s.* per cwt. only, has never yet been acted upon. It is proper to observe, that the paper in question is not used in sheathing of ships, nor was it ever so represented by us, but on the contrary, specifically stated, both to Mr. Carr and to your surveying general examiners, that it was applied to the covering of roofs; and further, that the use of it is not confined to His Majesty's dock yards, as the answer to Mr. Allder's letter seems to imply, but is also in considerable use for the covering of buildings by many private persons. In making this application for seizure, we beg it may not be attributed to envious feelings towards any individual, but that our object is solely to be placed on the same footing with other makers, as it must be quite obvious to your Honourable Board, that there must be great injustice in compelling us to pay 21*s.* per cwt. for the same description of paper as other makers are allowed to charge at only 14*s.* per cwt. Humbly requesting the favour of your Honours' immediate attention, for you will perceive that we have been complaining of the disadvantage we are still labouring under, since the autumn of 1828,

We remain very respectfully, Honourable Sirs, your most obedient Servants,

John & Christopher Phipps.

To the Commissioners of Excise.

February 20th.

Sir,

The Commissioners direct you to inform Messrs. Phipps, paper makers, that, as they seem to be well acquainted with the paper laws, and have had the paper alluded to in your report of the 8th current, charged with duty according to the denomination written thereupon by themselves, it does not appear to the Board that they have any just ground for complaint of an overcharge in respect of such duty. And I am to add, that you must enjoin the supervisor not to control Messrs. Phipps in their mode of tying up and denominating the paper in question, but to be particularly careful, at the same time, not to charge paper under an illegal denomination.

Thomas P. Owen.

Board of Excise to Mr. Brothers, Collector of Excise, Dover.

The Commissioners will see that I have obtained no redress; I am still obliged to pay 21*s.* per cwt. duty. Not having succeeded with the Excise, I applied to the Navy Board representing the facts; but the answer I received was, that they paid less for the paper than I offered to supply it at, and that they had nothing to do with the Excise duty; that they could not enter into it. I believe the paper paying a duty of only 14*s.* per cwt. continues to be supplied just as it was before my representation, to the loss of the country as well as my individual loss.

Is the practice of again using the wrapper supposed to be general in Great Britain, or only in Ireland?—*Mr. Dickinson.* I am inclined to think it prevails more in Scotland than even in Ireland.

Mr. Magnay. In Ireland they allow five per cent. for the return of the wrappers.

Could not the wrapper be so made as to be of necessity destroyed by the opening of the ream?—*Mr. Dickinson.* That has been tried once; the stamp was made to cover the joint, and in another instance the knot; but in five cases out of six it became broken and useless; it might, therefore, be done fraudulently, and yet admit of such excuse as would bring off the offender.

Mr. Phipps. Unless the label can be brought to the inspection of the officer in the state in which it left the mill, and the penalty enforced if it be not in that state, it is useless to put it on the knot, and that is impossible to be done; if it is put on the knot it will remain till the paper is removed, but in putting it into a barge or a cart it may be destroyed; neither can the label be put on so tenaciously as where it is put on the wrapper only; it is capable of being more easily removed, and used again on fresh wrappers.

A suggestion has been made, that the ends of the wrapper should be brought on the same side, and then the label cover the two ends brought together?—*Mr. Magnay.* I am afraid that if the ream were thrown down, they would break asunder.

Mr. Phipps. That is all very well for a small packet like the one you exhibit, but it would not do for a large ream of paper: this has been matter of great anxiety to us; we have given the greatest attention to it, and nothing has occurred to us which would be more efficacious than the present mode.

Is the daily return any protection to the Revenue?—That is totally useless.

Mr. Dickinson. That is also my opinion; for, I think, wherever fraud was intended, the daily return would be made to suit the object of the maker.

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Mr. John Dickinson,
Mr. John Phipps, and
Mr. Wm. Magnay.
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Mr. Phipps. The officer himself knows nothing of the correctness of the return, but he takes it from the trader.

Do you export any paper, and are you acquainted with the export regulations?—*Mr. Dickinson.* Yes, we all export paper.

Do you consider that the drawback is often paid on paper which has not paid the duty?—*Mr. Magnay.* No, I think not.

Mr. Phipps. There are some things which we feel objectionable as to the exportation; we are obliged to pay on the export of paper, 13*s.* for a bond, and small quantities of paper will not pay for that, and our time and expenses; we, therefore, do not get the benefit of the drawback, and it prevents, in a great degree, the exportation of paper in small quantities; we could often export small quantities if it were not for these expenses of the bond, and the trouble occasioned by the Excise regulations.

Can paper which has not been sized be used as writing paper?—There are two descriptions of sizing, one is by steeping in the tub, and the other by what we call engine sizing.

The best writing paper must be sized subsequently?—Yes, it is generally, but a great deal is now sold which is engine-sized.

Can unsized paper be used for printing?—*Mr. Phipps.* Yes, and the engine-sized paper for writing also.

Has paper, generally, fallen in price since the Peace, and if so, from what cause?—*Mr. Dickinson.* Putting duty out of the question, the generality of first class paper has fallen nearly one-half: the causes are, introduction of machinery, improvement and greater economy in the various processes of the manufacture, reduction in cost of machinery and buildings; also, in price of coals, soap, salt, manganese, and other things essential to the manufacture; lower price of rags, the introduction of other materials now used in first class paper, and a small reduction in wages; there is also the great diminution of the manufacturer's profit, resulting from the competition of those makers who do not pay the duty.

Do you approve a suggestion made, that the officer should write on the label the weight and the progressive number, as is now done by the manufacturer?—If the officer has to weigh every ream it would involve so much trouble, that I think the Excise would not consent to it, and it would take up so much time that the business could not be got through; the officer copying what is written by the paper maker is not of much use, unless he occasionally weighs the reams to see that they are within the limit.

Is the entering the estimated weight by the officer useful?—*Mr. Dickinson.* I think it is very desirable, the more correct that record is the better; there is an opportunity then of referring to the officer's book, to see how the actual weight of the ream corresponds with the paper as sent out of the mill.

Mr. Phipps. That was the means by which Moody and others have been detected defrauding the Revenue, by collusion with the officer; the weight of the ream sent out, perhaps 40 lbs., was entered in the officer's book 10 lbs., so that only one-fourth was paid of what ought to have been paid; cases of this kind are not at all uncommon.

Do you consider that the second class paper is now entirely made of ropes, or is that regulation evaded?—*Mr. Dickinson.* It is evaded to a very great extent.

Do you consider that the present credit allowed for duties is, owing to the much more rapid time for completing the manufacture, too long, and that it might be safely reduced to three weeks?—*Mr. Phipps.* We have now a running account of from nine to fifteen weeks; I am of opinion that the credit might be reduced six weeks.

Mr. Dickinson. Such an alteration would be exceedingly ill received by persons carrying on the business.

At present, persons trade on Government capital?—*Mr. Phipps.* Yes; and eventually, Government in many instances loses the money.

Mr. Magnay. And where they do get the money, they get it by a stretch of power which ought to be done away with; they take the machinery of the landlord, or other parties.

Mr. Dickinson. I think, if alteration of credit were coupled with a reduction of the rate of duty, that it would be palatable.

Mr. Phipps. The Excise have now authority to collect the duty day by day; manufacturers cannot send the paper out of the mill without paying the duty, if the payment is required.

Would it not be desirable to allow any number of sheets the manufacturer may wish, to be put up together?—I think it would be a great accommodation to the trade, if they had the power of making up reams containing a certain number of sheets, specifying the same on the label; they are now required to make them up in 480 sheets to the ream; if they could send out the paper which is made the whole length for the paper stainers, in smaller quantities than a ream, that would be more convenient to them, and the makers could make it up in a roll of a certain number of sheets, marking the quantity on the roll.

Mr. Phipps. They require us to write upon our reams 500 sheets, where we make them up so.

How is the paper for the stainers made?—Made in precisely the same way, but each sheet is left the full length required for a piece of stained paper instead of being cut.

Of what quality is the paper for staining?—Of various qualities, but all first class.

Is there any sizing in that?—Yes.

Are you compelled to put the estimated weight on the ream as soon as it is tied up?—We are not.

Are you compelled to keep the charged and uncharged paper separate on your premises?—*Mr. Dickinson.* Yes; we are not obliged to keep them in separate warehouses, but we are obliged to keep them so separate that the officers may be able to go round and see whether it is charged or not.

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Do you think it desirable there should be more separation?—No, in the case of many of us that would be very inconvenient.

Mr. Phipps. There are a great many manufacturers who do not sell their paper in a wholesale way; they are obliged to keep a great quantity of paper charged, to send off by their cart to different places.

You do not think that further separation is necessary for the Revenue?—No, the greatest insecurity to the Revenue is really where the separation does exist; if a paper maker takes away his paper to a place a mile off, where he has, in fact, a stationer's shop, and from which he, perhaps, sends back the wrappers for another load.

Does any Irish paper come into the English market?—*Mr. Magnay.* Yes, a good deal.

Is that equal in quality to ours?—No, decidedly inferior.

Would not an equalization of duty bear hard upon the Irish, who use principally coarse paper?—*Mr. Phipps.* Their paper is not so good as ours, but still it is liable to the same rate of duty; they would benefit comparatively with us.

Mr. Magnay. But though they do not make their paper so good as we do, nine-tenths of the paper they make is first class, and should pay duty accordingly.

Is papier maché liable to duty?—*Mr. Phipps.* No, I think it is not.

Mr. Dickinson. I think, practically, they are not surveyed.

Do the pasteboard makers, in general, get the paper from the second class makers and convert it into pasteboard, or make it in the first instance themselves?—They purchase paper and make it up into pasteboard.

Is the law, which requires an annual balance of the whole quantity of paper made, necessary for the Revenue?—*Mr. Phipps.* Perfectly useless; that goes with the daily return. Strike out the daily return, and then the annual account may be struck out also, for both these accounts the Excise are obliged to receive from the manufacturer. The officer has no means of ascertaining their correctness, consequently they are totally useless against a fraudulent maker.

Would it be desirable to allow paper to be removed in quantities less than a ream,—say half a ream?—*Mr. Dickinson.* If that means removal from the mill, I should say decidedly not.

That was a suggestion made in Scotland?—*Mr. Magnay.* There is scarcely a maker in Scotland who has not a stationery warehouse.

Is it your opinion that if the duty be reduced to three halfpence on all paper, any of the regulations can be done away with, and any surveys at present practised altogether discontinued?—*Mr. Dickinson.* No, I do not think any regulations could be dispensed with.

Do you consider the present regulations of seizing paper, when the estimated weight exceeds by ten or five per cent., could be dispensed with, at all events?—No, by no means.

Mr. Phipps. I want a great deal more strictness on that subject, and it would tend much to the improvement of the Revenue.

Mr. Magnay. I do not think there is too much latitude, but the regulations should be adhered to.

Is it your opinion that the present system of taking stock by the Excise officers could be dispensed with?—*Mr. Dickinson.* We think that the practice of taking stock of the finished paper, from day to day, by the Excise officer, cannot be abolished: we cannot recommend any alteration.

Mr. Phipps. This is not like the daily return; the one is fiction, the other is reality. We are obliged to enter at twelve o'clock at noon the paper we have made during the last twenty-four hours. That we think of no use; but we think that the account taken by the Excise officer of the quantity made up into reams, is useful and very important.

Would a reduction of the duty to the second class increase the consumption; and if so, would the increase be on writing, printing, or whity brown?—On printing and whity brown very considerably.

Mr. Dickinson. And I think on paper hangings it would be very considerable, if coupled with a reduction of the paper hanging duty. I feel confident that an increase would take place similar to that on almanacks, though not so speedily.

Do you conceive the duty on stained paper is very much evaded?—I conceive it is. That is the general opinion of the trade.

Would the abolition of the duty on stained paper produce a larger consumption of duty-paid paper?—I think it would increase the consumption very considerably.

Would that be so much as to cover the loss of revenue on stained paper?—Not immediately, but in the course of a short time; it would cause a very great increase of consumption of first class paper.

Would there be danger of the paper stainers using paper that had not paid the duty if they were not surveyed?—Their paper is more difficult to smuggle than any other, on account of the largeness of the sheets.

Mr. Phipps. Formerly many of them were very reluctant to use those large sheets; they liked better to join it; but I think that they mostly now use it in that state; I do not see any more danger of their getting paper duty-free than any other large consumers.

Mr. Dickinson. At all events they do not use so much paper as the printers; there is not more danger of their defrauding the Revenue in that way than the printers, who are not surveyed by the Excise.

Does the evasion of duty by the paper stainers take place in their own article, or in using paper which has not paid the duty?—I think it is much more in their own article.

Do you furnish any paper to paper stainers?—*Mr. Magnay.* I do.

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Mr. Wm. Magnay.
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Would the repeal of that duty benefit the middling and lower orders?—*Mr. Phipps.* I think that it would tend to their comfort, and promote habits of cleanliness.

Mr. Dickinson. And I think it would lead to additional and considerable improvement in that branch of the business.

Mr. Phipps. The same improvements might be expected in this branch of printing as have taken place in the printed cotton and silk manufactures.

Do you think it would occasion an export of the article?—I am not prepared to say, for in France they get their blocks cheaper; but it is not at all unlikely that, under the circumstances of greatly increased consumption, the British manufacturer might bring superior machinery into operation, and greatly increase the export trade.

Mr. Magnay. The paper hanging manufacture is susceptible of vast improvement.

Do you think that the removal of the Excise restrictions would lead to that improvement?—I have no doubt of that.

It has been suggested to us that the duty on second class paper might be amended by enlarging its present definition, and by allowing second class paper to be made not only from old cordage, from which tar has not been discharged, but also from any other materials of inferior value. Are you of opinion that this alteration will tend to diminish the present complaints which exist as to the difficulty of distinguishing the two classes, or do you consider that it will increase that difficulty, and state generally your opinion on this suggestion?—It would tend very materially to increase the present difficulties; *all* the lower qualities of first class paper are at this time made from materials of inferior value to tarred rope, and even a considerable proportion of the materials used in printing papers are also of inferior value to tarred rope, so that it would then be quite impossible to draw the line between the first and second class papers.

We are desirous to have some further statements as to your opinions of the probable increase of consumption, if the duty on first class paper be reduced to 1½*d.* per lb., and consolidated with second class, especially adverting to the increased demand in paper used for printing?—The more we discuss the subject, the more convinced we feel, that although the increase of consumption would fall short of what might be expected if the duty were totally abolished, yet it would be very great of what is now first class paper; not only of that used for printing, but also in writing paper, the paper for paper hangings, and the different sorts of whited brown papers, cartridges, colored, and other wrapping papers, which, together with the realizing a much greater proportion of the duty by reason of the probable decrease of smuggling, would, in the course of two or three years, make up any deficiency of Excise Revenue arising in the first instance from the consolidation of the first and second classes.

It has been suggested to us that the duty on stained paper, now levied in the paper stainers' premises, might be charged at the mill of the paper manufacturer: do you approve of this suggestion, and if not why not?—It would very much promote smuggling; but, in fact, no paper would be made subject to such an enormous duty, and the paper stainers would avoid buying such paper, and return to their old practice of joining sheets together.

Do you consider that the abolition of the duty on stained paper, would be attended with a greater consumption of paper, so as to diminish the apparent loss to the Revenue which might arise from such repeal?—We consider that the abolition of the duty on stained paper would be followed by an immense increased consumption of paper, so as, in a great degree, if not entirely, to diminish the apparent loss to the Revenue which would arise from the repeal.

Would the repeal of this duty add to the comfort and cleanliness of the lower orders?—We think that the repeal of this duty would be conducive to the comfort and gratification of cottagers, and the humbler classes of the community, and tend to increase habits of cleanliness.

Is the duty on stained paper in your opinion much evaded? and if so, is not the repeal desirable, in order to place the fair trader on an equal footing with the smuggler?—We have every reason to believe that the duty on stained paper is evaded to a very great extent, and, consequently, that the repeal would be a great relief to the fair trader.

It has been stated, that the present duty on stained paper amounts to 1*s.* per lb. on the average, in addition to the 3*d.* per lb. levied on the paper at the mill; do you consider this a fair statement?—We agree in the statement that the duty on stained paper amounts to 1*s.* per lb. on an average of the weights of the paper, over and above the 3*d.* per lb. levied at the mill on the paper at present.

The manufacturer's expense resulting from Excise survey varies very much under different circumstances of the manufacture. When a maker has a large establishment in full work, and immediate sale for his paper, the Excise survey and regulations are, in a pecuniary point of view, unimportant; but when, from slackness of trade, or other causes, he has accumulated considerable stock, and probably reduced his establishment to the utmost, the expense occasioned by taking stock, keeping accounts, weighing paper, and other things arising out of the Excise laws, may amount to from 2 to 3 per cent. There are many mills which manufacture on a small scale for local consumption, and keep a variety of different kinds of paper; whose business is constantly saddled with this sort of expense, but we should think the average rather below 2*l.* per cent. on the cost of the paper. The price of a demy 8vo. volume to the public varies from 6*s.* to 12*s.*; the cost of getting up such a volume in boards is about 3*s.* 3*d.*, where there is no copyright to pay for.

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Mr. John Dickinson, Mr. John Phipps, and Mr. Wm. Magnay.
7th December, 1834.

STATEMENT A.

The tax on paper is founded on the particularly absurd and unjust principle of charging the highest *ad valorem* duty on paper of the coarsest and cheapest description, as appears by the samples submitted herewith, marked as follows, viz.—

	Price obtained by maker, independent of duty.	Duty.	Rate per Cent. of Duty on Prime Cost of Paper.
First Class Paper.	Per Cwt.	Per Cwt.	
Wrapping Paper marked A	14*s.*	28*s.*	200
From 38*s.* to 42*s.* per cwt. is the current selling price of this paper, called Royal Hand, which is extensively used by grocers and other shopkeepers in London and throughout the country; but this low price is the effect of smuggling. If the duty were paid on all the paper sold by the manufacturer he could not afford to sell it for less than from 50*s.* to 54*s.* per cwt.			
Printing Paper marked B	56*s.*	28*s.*	50
Fine Writing Paper marked C	126*s.*	28*s.*	22
Second Class Paper D	21*s.*	14*s.*	66
To bring paper into this class the law requires that it should be made wholly out of old ropes or cordage, without separating or extracting therefrom the pitch or tar, or any part thereof.			
Sheathing Paper marked E	14*s.*	21*s.*	150

As may naturally be supposed, this mode of levying the tax leads to continual and very considerable fraud, either by the total evasion of the duty, or by procuring the paper to be charged under a wrong denomination and we know that a considerable portion of the paper charged as second class, or sheathing paper, ought, according to law, to pay the first class duty, on account of its containing other materials than tarred rope, or having the tar partly extracted. To illustrate the effect of this, we beg to refer to the samples marked F, on which the manufacturers regularly pay the second class duty; and the Excise, notwithstanding repeated remonstrances, do not or cannot compel them to pay the first class duty, though the sample marked D shows what their paper would be, if made out of tarred ropes without extracting the tar. As to sheathing paper, the manufacturers who choose to charge it as second class, invariably escape with impunity, so that a very small proportion pays the 21*s.* duty.

It may easily be supposed how the manufacturer is controlled in the exercise of his skill and judgment, and economical use of materials, from the simple fact that the first class sample A, is made out of materials costing 3*l.* 10*s.* per ton; and the second class, sample D, of materials costing 11*l.* per ton. Independent of this injury to the manufacturer, he is necessarily impeded by numerous vexatious Excise regulations, intended for the protection of the Revenue, but in a great degree ineffectual for that purpose, as the duty is constantly evaded, and detections frequently take place.

When frauds are carried on by collusion with the Excise officer, which we believe to be the more frequent mode, these regulations are of course entirely inoperative. When detection takes place, the fraud actually discovered and proveable is often very insignificant, compared with the total amount of loss to the Revenue; owing to which, and an apparent dislike to *public* prosecutions on the part of the Excise, detected parties have escaped by payment of fines amounting to a very trifling per centage on their robbery of the public. In illustration of this we instance two or three cases to show the results of detection.

Betts, of Sherringham, near Holt, Norfolk, carried on the manufacture for two years, paying at the rate of 80*l.* to 90*l.* per annum duty. When detected, it was found that he ought to have paid duty at the rate of 1,600*l.* per annum. He was committed to prison on account of not being able to pay the fines imposed on him, but liberated within a few months.

Clark, of Botley, near Southampton. The frauds on the Revenue of this man were long notorious, but when detected he got off with 500*l.* penalty.

Tullis, near Cupar, was twice detected, and the second time he was let off with the payment of 300*l.* fine.

The recent case of an extensive Scotch manufacturer proves the inutility of the Excise regulations, and of the enormous penalties attached to infringing them. About 217 reams of his paper were seized in London, on the information of a stationer, with Excise wrappers which obviously did not belong to them, the stamps not corresponding, and the weight of the reams not agreeing with the weight marked on the label, or with that recorded in the Excise officer's account. He, however, avoided any *public* prosecution or compromise, and had his

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paper returned without any *public* explanation of the grounds of such a determination; and it may easily be supposed that such a result is rather likely to promote in future one well known species of fraud, viz. the getting back stamped and labelled wrappers to the mill, and making them serve the purpose of conveying out a second or third batch of paper.

Since the last regulation of the rate of Excise duty on paper, the price of paper has very much declined, so that, virtually, the tax is much more severe. On the paper for printing and wrapping, taking it *ad valorem* on the first cost, it now amounts to double what it was, and forms a great check on the consumption of paper; and this, combined with the competition of makers who avoid paying the duty, renders the rate of profit in the manufacture so extremely low, that a very large proportion of the capital invested in mills and machinery affords no return.

The difference between what the public pay to the retail stationer, and the price which the manufacturer obtains for paper, is fully 75*l.* per cent.; so that the duty is exceedingly enhanced to the consumer, but the increase it causes in the price of books and other publications is far greater. Where the sale is large and quite certain, it amounts to not less than 80*l.* per cent.; for instance, the "Penny Magazine:" for 480 numbers of this the public pay 2*l.* The trade buy them at the rate of thirteen for 9*d.*, and the wholesale dealers and agents for country distribution have 10*l.* per cent. allowance in addition, so that Mr. Knight, the publisher, only receives 1*l.* 5*s.*; the difference, 15*s.*, is just 60*l.* per cent. on the publisher's price. He, of course, has his profit on the paper as well as on the print, and the other portions of the cost of getting out the Society's works, which may be taken at 20*l.* per cent. more at least, so that all the ingredients of the first cost, and *paper duty* among the rest, come to the public loaded with 80*l.* per cent. *necessary* additional charge. But in cases where the sale is uncertain, that is to say, in three cases out of four, the bookseller must, in addition to this necessary commercial charge, augment his price further to cover his risk of loss on so large a preliminary payment as that of the whole duty on the paper used for his edition, of which, on the average, he perhaps sells less than one-half. A demy octavo volume in boards weighs not less than 2 lbs.; but we confidently believe that, instead of the duty augmenting its price to the consumer 6*d.*, it actually has the effect of increasing the price not less than two shillings; and we are of opinion that if school books and established works could be produced with a less outlay of capital, the price would be reduced in a much greater proportion; and that we are justified in saying that it is a tax which greatly checks the diffusion of knowledge, and counteracts the improvement that would result from the instruction of the poor.

The people engaged in the manufacture of paper, and collaterally dependent on it, amount to a very large number; and the duty, by checking the consumption of paper, at the same time diminishes the demand for their labour, and has a pernicious effect on their circumstances; and we believe it is nearly the last remaining Excise duty which operates in this injurious way on a numerous portion of the productive classes of the community. We also suggest that a manufacture ought not to be discouraged and depressed by heavy duties, which gives value to the most worthless materials, including very large quantities of the refuse of other manufactures carried on in this country.

The duty is injurious to our foreign trade, in a much greater degree than might be expected, for the drawback cannot be obtained without a trouble and expense that virtually prevent the shipment of small portions of paper free of duty; and therefore the correspondents of our mercantile houses are almost exclusively supplied from other countries.

In cases of loss to a manufacturer by fire, or the accidents of navigation, the manufacturer is entitled to have back the duty he has paid on the paper, he is by such casualty prevented getting to market; but the notice required for this purpose is so difficult, that in most cases the manufacturers do not and cannot obtain the allowance.

We annex a statement of the necessary augmentation of the duty on the paper used in printed books, in which the expense attending the different transfers from the manufacturer to the consumer is by no means overstated; but what is more important, the duty seriously counteracts the principle, which is partially and slowly coming into operation in the bookselling trade, of seeking remuneration by extensive sale at low prices, instead of limited sale at a high price, because the expense in paper is the chief obstacle to increasing the number of an edition.

Necessary Charge to cover Duty on a Volume, demy 8vo. 36 sheets.

Number 1000. 72 reams perfect, weight 22 lbs. duty 5*s.* 6*d.* . .	£19	16	0			
Paper maker's profit on ditto 5*l.* per cent.	1	0	0			
Stationer's ditto 10*l.* per cent.	2	0	0			
				22	16	0
Duty on boards and cover, 1000 number, 1¼d. per volume				5	4	2
				28	0	2
Publisher's profit on duty 20*l.* per cent.				5	12	0
				33	12	2
50 per cent. augmentation to public by allowance to wholesale and retail booksellers				16	16	0
£50 8*s.* 2*d.* equal to 1*s.* per volume if the whole edition be sold				50	8	2

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Supposing the sale of the above Edition to extend only to 750 number.

Amount of duty, with paper maker's and stationer's profit as above	22	16	0
Duty on boards and cover, 750 number, 1¼*d.*	3	15	0
	26	11	0
Publisher's profit on duty 20*l.* per cent.	5	6	2
	31	17	2
Allowance to booksellers three-fourths, as above	12	12	0
£44 9*s.* 2*d.* equal to 1*s.* 2¼*d.* per volume, supposing 750 volumes sold	44	9	2

Supposing the sale of the Edition to extend only to 500 number.

Amount of duty, &c. as above	22	16	0
Duty on boards and cover, 500 number, 1¼*d.*	2	12	1
	25	8	1
Publisher's profit on duty 20*l.* per cent.	5	1	7
	30	9	8
Allowance to booksellers as above	8	8	0
£38 17*s.* 8*d.* equal to 1*s.* 6¾*d.* per volume, supposing 500 volumes sold	38	17	8

Supposing the sale of the Edition to extend only to 250 number.

Amount of duty, &c. as above	22	16	0
Duty on boards and cover, 250 number, 1¼*d.*	1	6	1
	24	2	1
Publisher's profit on duty 20*l.* per cent.	4	16	5
	28	18	6
Allowance to booksellers as above	4	4	0
£33 2*s.* 6*d.* equal to 2*s.* 8*d.* per volume, supposing 250 volumes sold	33	2	6

Appendix No. 42.

18th December, 1834.

No. 42.
Mr. J. W. Parker.
18th December, 1834.

Mr. *John William Parker* called in and examined.

You reside in the West Strand, and you are the publisher, in connexion with the Committee of General Literature and Education, appointed by the Society for Promoting Christian Knowledge?—Yes.

Can you give the Commissioners any information as to the effect that the duty on paper produces upon the publication of books?—From long experience I am of opinion that the cost of the paper, of which the duty forms so large a proportion, altogether prevents the printing of many books, which might be produced with credit to the writers and advantage to the public. It has also the effect of curtailing the number of copies printed of many works that are published. The very heavy duty operates not only in enhancing the price of books to the public, but it also operates unfavourably on the publisher, by increasing his risk and the amount of capital necessary to be employed in any given enterprise. Another very injurious effect of the duty is, that it renders the stock of a book, which may unfortunately be over-printed, comparatively valueless, in consequence of the great disproportion between its cost and its intrinsic value as waste paper. Let us print upon paper not subject to so enormous a duty, and the injurious consequences of over-printing would be very much diminished, seeing that the value of the surplus numbers as waste paper would bear a less ruinous disproportion to the first cost of the paper and press-work.

Will you have the goodness to look at a calculation which has been furnished to the Commissioners by Mr. Dickinson, and state whether you consider that to be tolerably accurate [*a paper being shown to the witness?*]—I have never worked out the duty in this way, but it is a very intelligible form to put it into, and I see no reason why this calculation should not be correct.

Of the works that are published, do the greater part sell the first edition?—That is extremely uncertain. Some, of course, go off readily, but many are only got through by forced sales, at a price not much above that of waste paper, or even as waste paper itself. In putting a book to press, it is the particular business of the publisher to consider what number of copies is likely to sell, and on this point even the most experienced are frequently mistaken. Sometimes he overprints, and in that case, as I have before observed, the duty upon the paper forms a large item in his loss upon the surplus copies. If, to avoid a large outlay for paper, he prints but a small edition, the expense of copyright, of composition, of advertisements, and of all incidental charges, having to be divided by a small number of copies, the book unavoidably becomes dearer to the public, without a corresponding advantage to either

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the author or the publisher. In books specially provided for the poorer class of persons, the duty presses in a much greater proportion than in those of a high price.

So that the duty forms a larger proportion of the price of a cheap book, than of others?—Yes, for this reason: for a cheap book we use a paper of a somewhat inferior quality. The duty upon the fine paper is about one-fourth, but as the paper maker's charge diminishes in proportion to the quality, the duty comes to about one-third of the price of the paper used for a cheap book. Almost every description of outlay, indeed, except the duty on the paper, can be, and is, reduced on books specially got up for the poorer class of consumers.

You consider that it is desirable, for the advantage of the lower classes, that the opportunity of good instruction should be afforded to them at a cheaper rate, and that that would be done by a reduction of that part of the prime cost?—Unquestionably such a relief would lead to a great extent of trade in existing books, and to the constant printing of many new ones, particularly of those for the poorer classes.

Do you think that the effect could be produced by a reduction of duty, or is it absolutely necessary to repeal the duty?—A small duty is, of course, preferable to a large one; but a repeal of the whole of the duty on paper would be a great public benefit, and a real blessing to trade.

What should you think of a reduction of one-half?—It would be a very good thing; but a repeal of the whole would produce much more good. If the duty were reduced one-half, I am quite sure that the Revenue would, after a short time, feel it but very little, if at all, seeing how great an increase in the consumption would certainly take place.

Have you any notion what proportion the paper used for printing bears to other white papers?—I should think it must be at least double. The Government and the public establishments consume a large quantity of writing paper, as well as of printing paper; the whole of which, as compared with what we use in trade, must be considered as really exempt from duty, although it may be paid in the first instance.

At present the only paper that is free of duty is that which goes to the University Printers, and the King's Printers?—Yes.

Do you think that the duty is much evaded?—I believe it is very much evaded. It is rather a paper maker's business than mine to know the particulars of such transactions; but from what I have heard and seen during nearly thirty years' experience in the trade, I cannot help believing that extensive frauds have been systematically carried on in this respect.

You have no doubt, from your experience, that the consumption would be considerably increased by the reduction of one-half of the duty?—I have not the least doubt of it.

Mr. Dickinson states that the duty is injurious to the Foreign trade, because where the amount is small there is too much expense and trouble to make it worth while to reserve the drawback?—Yes, that is the case.

Is it not the fact that the consumers of books, in this country, are very much increased, and that they are still increasing?—Yes; we are now furnishing books for quite a new class of readers. If we carry our minds back for twenty or twenty-five years, we may remember that the rule then was, that people under a certain class could not read, and the exception was when they could read; but now it is completely the reverse. The rule is, that persons of all classes can read; the exception is when you meet with an individual who cannot; consequently all classes of persons now require books, and the books specially adapted to the poorer classes pay a higher rate of duty than those printed for the rich.

And you consider that, if the duty were reduced one-half, the Revenue would hardly feel it?—I firmly believe that after a very short time that would be the case. Such a measure would give a vast stimulus to new printing. It frequently happens that we do not venture to print a book, even if the copyright comes to us free, which, if the paper duty were reduced, we should print immediately. It would give a great stimulus also to the gratuitous issue of books by societies and benevolent individuals. The duty upon almanacks, lately repealed, furnishes a striking instance of the injurious effects of excessive taxation, in crippling the public demand, and in preventing the employment of traders, manufacturers, artisans, and artists. The duty of 1*s.* 3*d.* upon each almanack tended to confine the publication of them to a small number, while the sale of each, with the exception of Moore's, and of late years the British, was but moderate. No sooner was the duty taken off, than upwards of 200 new ones started in and around London alone, to say nothing of the local almanacks, published in vast numbers in almost every principal town in the kingdom. The demand for many of these new almanacks has been immense; of some of them, it is understood, that upwards of 250,000 copies were sold by the middle of December, and yet the old ones not only maintain their ground, but Moore's Almanack is said, this year, to have actually doubled its former sales. The public have, this year, probably expended more money in the purchase of almanacks, than when each copy paid a tax of 1*s.* 3*d.*; and to say nothing of the vastly increased consumption of paper and the beneficial addition to trade thereby produced, much skill and ingenuity has been brought out, to the great advantage of a necessitous class of persons, upon whom the tax upon almanacks had, as far as it went, virtually operated as a prohibition to the exercise of their talents and industry.

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18th December, 1834.

Mr. *Charles Knight* called in and examined.

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Mr. Charles Knight.
18th December, 1834.

You are a publisher at Ludgate-street, (and late of Pall Mall East,) in connexion with the Society for the Diffusion of Useful Knowledge?—I am.

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Mr. Charles Knight.
18th December, 1834.

What is your opinion of the effect of paper duty on printed books?—I am a large consumer of paper, and perhaps larger than most publishers, from the fact that the books which I publish, in order to remunerate me, must be calculated to pay a profit upon a very large sale, consequently paper with me enters more largely into the price than with publishers in general. I have not gone into any minute calculations as to the operation of the paper duty upon my trade, further than knowing that my consumption of paper is very large; I feel that the duty forms a very important item in my expenditure.

What per centage do you consider the duty as forming upon the price of the mass of paper that you employ?—The duty of 3*d.* per pound, taken actually on the price I pay, is above a fourth and something less than a third; but then the paper maker has his profit upon the duty, no doubt, and I should say it certainly cannot be less than a third to one, including that profit.

Mr. Dickinson has furnished the Commissioners with some remarks, and a statement of the necessary charge to cover duty on a volume of demy octavo of thirty-six sheets; will you have the goodness to look at that, and state whether you consider it a fair calculation [*a paper being shown to the witness?*]—I have no doubt, judging from my own experience, that it is a perfectly fair calculation as to the first part of it, and I could follow out this statement by showing how the duty would operate upon a volume that must pay its expenses, not upon a sale of a thousand, but of 50,000.

Estimated cost to the public of the paper duty of 3*d.* per pound, upon 50,000 copies of a volume sold in sheets for 5*s.* 4*d.*, and containing 64 sheets, such as the Penny Cyclopædia:

Duty 9*s.* per double ream upon 3,200 reams	£1,440
Paper maker's profit upon duty five per cent. Stationer's ditto „ ten per cent.	216
Charge upon the publisher . .	£1,656
But the publisher must charge a profit upon the duty, and the various factors and retailers must also charge a profit, amounting altogether to not less than 60 per cent. even upon very cheap works, of which the retail allowance is even greater than upon dearer works	994
Charge upon the public . . .	£2,650

This is 1*s.* $\frac{3}{4}$*d.* per volume, or one-fifth of the whole amount paid by the public for the book.

There is no sort of parity between the two cases. I think I can state that the duty upon the number printed of a single volume of the Penny Cyclopædia would be about 1,500*l.* The duty, therefore, operates particularly to repress speculation with regard to very cheap publications, because, if that 1,500*l.* were totally removed, or partially, the paying point would begin much earlier; and I think also if that were the case,—independent of that advantageous saving to the community generally, which is produced by any saving, through the repeal of a tax, of capital that then goes to other channels,—independently of that saving, (which is clearly also an advantage to the producer of the article,) the consumer in this case would have all or nearly all the advantage of the duty in the increased value of his book in some way or other. He would have increased quantity, or better paper, or better illustrations; and publishers could afford to lay out more money if the sale were only to remain the same. But the sale would probably increase. At any rate, if the duty were removed, cheap books could be undertaken at a lower rate of number to pay; or if the number went considerably beyond that paying point, the public would get the advantage of the cheapness. I may illustrate this by the operation of the removal of the stamp upon almanacks. I view it as a publisher of almanacks. I have for some years published the British Almanack for the Useful Knowledge Society. With the stamp of 15*d.*, the price to the public was half-a-crown, there being only two sheets of paper, or 72 pages. The positive price of the stamp was, of course, increased by the allowance to retailers. The duty is wholly repealed. I sell the same almanack, now increased one-half, having three sheets or 96 pages, instead of 72, FOR A SHILLING; the public, therefore, have a very great advantage beyond the amount of the repealed duty. I now publish four other almanacks, and the whole five almanacks may be purchased by the public for the same half-crown that they used to pay; indeed for a penny less, namely,—one at 1*s.*, another at 9*d.*, another at 4*d.*, another at 3*d.*, and another at 1*d.* Nothing, I think, can more strikingly illustrate the advantage of removing a tax which repressed production.

Have you yet found any great increase of consumption in consequence of the reduction of price?—The Commissioners are, of course, aware that there is a great deal of competition in the new trade in almanacks; but at the present moment I have sold considerably more of the original almanacks than at the same period last year, and a great many additional almanacks of the new classes.

Do you consider that the reduction of duty on paper one-half, would be sufficient to increase the consumption materially?—I have no doubt it would *ultimately*, but that is a question that a manufacturer could better answer, as far as regards its *immediate* effects. I think there is a limited power of production of paper in this country with reference to machinery, and so on; and the increased demand, stimulated by the reduction of duty, might have the effect even of raising the price for a time; but no doubt it would ultimately have the effect of increasing the

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consumption very materially, through an ultimate reduction of price, when competition should be fairly called out.

Do you think that the duty is much evaded?—I have heard that it is, but I can have no means of knowing; I only know that paper is sometimes offered to me, from distant places, at a cheaper rate than it can be manufactured for in this neighbourhood; but that may proceed from local circumstances. In Ireland there is evidently an evasion of the duty, and perhaps it may be so in Scotland. I have no doubt that in a few years the Revenue would be in as good a state as it is now, if the duty were reduced.

Do you export books at all?—A little. The great market of English books, the United States, is shut up by the Tariff.

If the duty were taken off, it would answer your purpose to send books to the United States, if there were no heavy duty there?—We have the advantage of the drawback now. But the duty there is almost a prohibitory duty. There are works that will be called for by the people that might sell to the extent of 20,000 or 30,000, and I have no doubt that a considerable reduction of the paper duty would call such works into existence. For instance, in a projected work of my own, which I think would be a great public benefit, a saving of 700*l.* or 800*l.* upon the outlay would make all the difference as to engaging in the speculation or not.

The charge of 1*s.* ¾*d.* per copy to the public, through the duty, and of 8*d.* per copy upon the outlay of the publisher, is concurrent with the number of copies printed.

The fixed charges which a publisher incurs, such as authorship, embellishments, composition of types, are the same whether he sells 1,000 copies or 50,000. These constitute the chief risk of a literary speculation.

If these fixed charges amount to 1*s.* per volume upon a sale of 50,000, they would amount to 1*s.* 8*d.* per volume upon a sale of 30,000.

Put the items of authorship and other fixed charges in connexion with the paper duty:

		s.	*d.*	
For 50,000,	fixed charges . .	1	0	
„	paper duty . . .	0	8	
				1*s.* 8*d.*
For 30,000,	fixed charges . .	1	8	
„	paper duty . . .	0	8	
				2*s.* 4*d.*

But remove the paper duty, and the speculation which now pays at 50,000 would then pay at 30,000; or reduce the duty one-half, and the speculation which now pays at 50,000 would then pay at 40,000.

It is quite evident that the duty presses very heavily upon cheap books. My professional brethren in general do not feel quite in the same manner as to the reduction of the duty, because it is of much less importance in expensive books. But in *all* cases a repeal or large reduction of duty would reduce very much the risk of all literary speculations, because now a considerable sum is spent in preparing an article, which, if it should prove unsuccessful, may be ultimately wasted. I call a book wasted when it is sent to the cheesemongers as waste paper. There is no return, in such cases, for the tax advanced before publication. Upon the moral question I have no hesitation in saying, that anything that would carry books into the market cheaper would be a great public benefit; because I have reason to know, from pretty accurate evidence, that the sale of good cheap publications far outweighs those of an immoral tendency, and, in fact, the existence of the good ones has to a great extent choked and destroyed the sale of the injurious ones. A curious fact came to my knowledge last week, that the sale of the unstamped newspapers is very inconsiderable indeed; and what is more curious is, that those which agitate political questions most violently sell the least, and those which confine themselves to police reports, and such things, have the best sale.

Appendix No. 44.

9th December, 1834.

Mr. *William Gaussen* called in and examined.

No. 44.
Mr. William Gaussen.
9th December, 1834.

You are a considerable manufacturer of paper?—I am.

Of what class?—The first class paper.

The Commissioners have had complaints of the inconvenience and injustice arising from the division of paper under two heads of duty; are you of opinion it is attended with great injustice?—There is no doubt of that.

In what respect?—The great difficulty is in the use of the materials for the second class paper. The manufacturers of paper paying the second class duty should use nothing but tarred rope—that is what the Act of Parliament expresses—but they do use other materials; there can be no question of it; and such paper, when brought to the scale, ought to pay the first class duty, instead of which, it is made to pay the second class duty; it is so much the case, that respectable makers dare not expose themselves to the risk of making the second class paper from the materials the second class manufacturers do use very frequently.

Does it occur to you to suggest any remedy for this?—No; I think there can be no remedy; but I once suggested that paper should pay a duty upon the square inch, and the number of pounds in the square inch; by that means it would have been possible to have made another scale of duties; it would be rather intricate; the consequence would be, that that paper which now offers the most inducement to run the duty, the thick coarse paper of the first class, might have been put at a lower rate of duty, so as to have reduced the encouragement to fraud.

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Would not that have been attended with great inconvenience?—I think it would; I was not satisfied with the plan.

What do you say to a consolidation of all the duties into one rate?—I should think nothing could be so desirable; it would get rid of all objections, and of fraud entirely.

Do you think, that if the whole duty was reduced to $1\frac{1}{2}d.$ for every quality of paper, the effect would be beneficial?—I have not a doubt of it.

Do you think the reduction of duty on the first class paper would increase the quantity?—I have no doubt it would increase the quantity.

So that the loss would not be the whole?—Certainly not; I think, in a few years, the lower duty would realize more than the high duty, because few of the poorer classes have any book whatever, the paper of which has paid any duty.

It would, you think, considerably benefit the trade?—I have not a doubt of that.

Would the time of the officer be less taken up in consequence?—I am not aware of much difference in that respect in our mill; there would be less encouragement to fraud, and, of course, more facility in the collection of the duty; I think there would be no fraud.

Do you think there is much evasion of the duty in the first class paper?—I think there is much evasion of duty in all the thick and coarse sorts of the first class paper; I have no doubt it would be a very great improvement to lower the duty on the first class paper.

There have been complaints of the immense amount of duty on paper used in printing, and the hardship, when a book does not sell; the publisher would, of course, be benefited by the reduction?—Certainly.

Do you think that would lead to an extension of publication?—Yes; the duty on paper greatly upholds the price, and prevents the demand for books from being satisfied, which great cheapness alone can allow. I believe, no trade holds a stock so burdensome and inconvenient as the publishers of books. I do not think it would lead to any great reduction of the amount of duty collected, when all the circumstances are taken into the account.

Do you think, that in two or three years the Revenue would lose more than one-third of the whole?—No, certainly not; I should not think a quarter would be lost.

Have you a knowledge of the per centage the present duty is upon a pound of fine writing paper?—About 18 or 20 per cent. on ours, which is the very finest; on others it is more.

On ordinary printing paper?—Nearly 45 per cent, as $3d.$ per lb. is paid for duty on ordinary printing paper, which the manufacturer would deliver in London for $7d.$ per lb., and now sells for $10d.$; on some sorts of paper charged as first class, the duty amounts to 100 or 200 per centum of the value.

The consolidation of the duty would have a very good effect in freeing the manufacturer from restrictions as to the materials he used?—Entirely so.

In Ireland, the Commissioners are informed, that the makers are very anxious to have the duty on the vat or engine; what do you say to that?—I think it quite impossible; the idea has been often considered; but I am sure there would be more fraud by that mode than any other, and it would be an encouragement to manufacture bad goods; worse articles must then be produced in order to lessen the burden of the duty. There is no method of levying duty so equal as that of charging for every pound of paper carried to market, and none so simple.

Have you any suggestions to make upon the present mode of levying the duty?—I have none whatever; I have written to my partners in consequence of the note I received to attend this day, and have asked one of them to come up; their answer was this: "There is no practice on the part of the Excise which is particularly troublesome to us, and the only alteration, to do any good, would be to remove the Excise entirely from visiting us, by taking off the whole of the duty."

There is no interference with the process of the manufacturer, except inasmuch as the difference between the two qualities of paper. The present law does not compel you to use certain instruments, or to make a certain quantity in a given time?—No; in these respects we have certainly less to complain of than some other trades; but an imposition of duty "on the vat or engine" would have much of that ill effect.

What do you say to the penalties?—They are very high. The whole system of the Excise is so vexatious, that I think no man would go into the trade if he knew what he would be subject to. At the same time, the law is so mercifully administered, that we have not anything to object to.

Do you not think that it would be desirable that the penalties should be lowered?—I have sometimes thought so, but on due reflection I do not think so, for we should be obliged to pay small penalties, and now we have not; when the labels were first introduced, we gave one of the women some of the labels, and in fitting in the weights she spoiled one, and her modesty induced her to destroy it. We could not find out, for some time, what had become of it, and we expected that the penalty of £200 would be enforced; at last she spoke out, and acknowledged that she had destroyed it, but with very great difficulty; I believe some one had seen her destroy it. I state this to show that we must be subject to losing labels, and to all sorts of errors and accidents. The largest manufacturers must lose the greater number of labels; and, I presume, every one in the trade has been unable to account for all that have been given to them.

Do not you consider that the penalty on losing a label is a great deal too high?—Yes, but then, fortunately, it is so high that it is never enforced when there is no appearance of fraud. If the penalties were lower, and made so that they would be strictly observed, it would be impossible for us to live under the Excise; we should always be in difficulty; and in this case if the penalty was £5, it would be exceedingly vexatious to be fined.

If you had a fair case, should you not be attended to?—Generally, we could have no case

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but such as bankers frequently experience of being unable to balance their books to a fraction; and, I fear we should not be heard, as there is great difficulty in approaching the Board of Excise; that is one of the difficulties we feel.

In what respect do you find that difficulty; is it in correspondence?—We never get a reply; we address the Board by a memorial, and if we have done anything that is wrong, or if they think we are inculpated in any way, they never give us a direct answer; they only intimate, perhaps to one of their officers, or our solicitor goes to them and procures an intimation, by which we surmise that £50 is not sufficient to stay proceedings in the Court of Exchequer, and we must offer £60 or £100.

You have no direct communication?—No, we have not; we fell into an irregularity once, and there was so much vexation with it that we offered to pay the Excise £50; the petition was not attended to; at last, it was intimated to us, in, I consider, a very indirect and unsatisfactory manner, that it would not be accepted, and we offered £100; still our memorial was not received; I was much vexed, and for the last time, offered £150, which, I understood, was agreed to be accepted by the Honourable Commissioners of His Majesty's Board of Excise: however, two other houses were placed in the same difficulty, and by representation to the Treasury procured relief, and we were then relieved in consequence.

How long ago was that?—I think about 15 years since; we got into difficulty much more recently. The Excise officer came down to weigh our paper on the Sunday; we never allow any man to be on the premises on Sunday; he desired to weigh some paper, when my partner replied it was contrary to our regulations, and he would not do it; my partner told the officer he would not obstruct him in doing it if he was pleased to do so, and gave the key, but he stated that he could not send for other persons to do it. If there had been any suspicion of fraud alleged, it would have been done. This was the supervisor; I thought my partner was quite right in what he had done, and immediately presented a memorial to the Honourable Commissioners of His Majesty's Board of Excise, and stated that we could not retain men on Sunday, that if they suspected anything wrong we should be glad to see a proper person sent to weigh the paper; but I never had any answer to the memorial.

Was it on any special lot of paper?—It was a special lot that was there respecting which the demand was made, but why it was I cannot say.

And that had been charged with duty?—Yes, because the question was as to reweighing.

You were entitled to send out the paper in 24 hours after reweighing?—Yes; we should never think of refusing access to our premises on Sunday, but we conceive we are not bound to keep our men on the Sunday; we gave the officer every reasonable satisfaction we could short of that. I think this happened when the supervisor first came.

Do you pay the duty on the wrapping paper?—No; when the wrappers are made, we have them permitted to us from another mill free from duty; when the paper is charged we pay the duty on them; more paper of the second class is used to wrap up the paper, which has always paid duty, and is not then again charged with duty.

Do you export any paper?—No, not on our own account; the stationers export much of our paper.

Do you suppose there is any fraud in the exportation of paper?—No, I do not see how it can be; I have heard from Ireland that there is fraud, but, I believe, that there is more on the payment of the duty; in that there is certainly much fraud.

Do you think that it would be possible, if the duty were reduced to 1½*d.*, to take off the drawback altogether?—We should not make so much for exportation, but, really, the amount exported is very small; I never saw a separate account made out, it is generally united with the account of books; it would do great mischief to the trade to take off the drawback; foreign paper is bonded here, and that, therefore, escapes the whole duty. The debentures given by the Excise to wholesale stationers will afford a separate account of the paper exported. The India Company export much.

It could not be afforded?—No, the Dutch, the French, and the Spaniards compete with us very much; we have very little market in South America, in consequence of Spain; there is some paper brought also from Italy, that is peculiar paper for cards; it is made extremely cheap in all these countries; and the price of the raw materials is very low in Holland and France, as they allow none to be exported.

The price of paper has fallen a good deal since the war, has it not?—Yes, 33 per cent. on many articles, while the duty and price of labour remain the same.

You are obliged to enter in your book the quantity you make every day; is that useful?—I think not; in fact, to save difficulty, we give an account of the stock; the Excise officers are hardly competent to take it for themselves, nor could any ordinary journeyman paper maker take an account of our stock.

Might that be abolished without disadvantage?—I should hardly recommend its abolition; it may be a check in some cases; in machine-mills it amounts to very little check.

The use of machinery is increasing very much in the making of paper?—Yes, wonderfully; 19-20ths is made by machine.

Do you not think, in consequence of the increased rapidity of making it, the period for paying the duty is too long?—It is too long; it is too long to allow any security to the landed proprietors of the mills; they lose their rent, and their machinery is frequently sold by the Excise for arrears of duty, and it does great injury to the whole trade.

Would not shortening the time be an injury to the small trader?—It would at first, but I think it would, in the end, be for his benefit.

At present he trades upon the duties?—Yes, to a great extent; but it is sure to involve a manufacturer in bankruptcy at last; he takes credit for the duty, which keeps up fictitious

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appearances; when the duty is to be paid, he comes to market to sell a fresh lot of paper, and says his duty is due on a certain day, and that he must have the money; the stationers offer him a less price, and he is obliged to take it, by which he suffers great injury.

Have you any idea of the proportion of fine paper used for printing and for writing?—Almost all of ours is used for writing; it would be impossible to say the proportion, but the printing must greatly exceed that for writing.

It has been supposed, that it was in the proportion of two-thirds of the white paper for printing?—I conceive that the amount used for printing must be even greater.

Then a reduction of the half of the duty would be of great importance to the publishers of books?—Yes, I should have said more than three quarters of the white paper was used for printing; I judge from the number of mills employed in making printing paper, whose paper is never written on. In Scotland there is hardly any writing paper made; in Ireland, very little writing paper is made also; in England, the machine-mills are principally for printing.

You are of opinion that that reduction would very materially increase the consumption?—I am.

The Commissioners are told that the wrappers are constantly returned, and fresh paper sent out in the same wrapper; can you point out any mode of preventing that?—No; I have often thought of it, but cannot suggest any remedy for the evil.

Supposing that the penalty was 40*s.* or £5 instead of £50, would not that be attended with advantage?—I am not clear of that; it would lessen the penalty when fraud is discovered; I think it would increase fraud.

Is it enforced in any cases?—I never knew it enforced; I remember one trial of a very respectable house; in that case, I have no doubt, their own man had neglected to cancel some wrappers intentionally; some wrappers were in a room, and from a heap two pair were found uncancelled; the house being in London, and within the 25 mile circuit, had a right to a public hearing, and I believe they demanded it; the Commissioners fined them 40*s.* in lieu of levying two penalties of £50. I should have been very sorry to have been obliged to pay £5, or anything of that kind, in such a case, without being heard publicly; the firm would have been vexed unless they had procured a public inquiry.

Are you aware that the Commissioners have recommended the abolition of Excise jurisdiction?—I was not aware of that.

Do you consider that abolition undesirable?—I should have thought it undesirable, but that I understand the Commissioners consider that the memorials to the Excise Board should be directly answered.

You consider the Excise Board the means of obtaining attention to your requests?—Yes, and publicly, that a man should be able to justify his character.

There would be the same means of a trader justifying himself before a magistrate?—I should be perfectly satisfied to go before a magistrate; I think that would be a very excellent recommendation; but, in our case, the officers did not go before a magistrate, and in the majority of cases they will not take the case before a magistrate; we can wish for nothing more.

Have you any suggestion to make respecting the endorsing of the estimated weight?—No, I see no difficulty about that.

The Excise officers think that the latitude is too great, that it might be more accurately stated?—An inquiry has been made at our mill lately on the subject. I believe, under Act of Parliament, the deviation allowed is ten per cent. on the smaller reams, and five per cent. on the larger; five per cent. each way I think a fair allowance. The fact is, that it is not an important point; it is great trouble now to weigh 500 reams, each separately; it occupies a great deal of time. Persons are also to be in readiness to attend the officers at all times, and there is much expense.

You find the survey of the officer very onerous?—Very much so, indeed.

In case the duty is decreased one-half, may that be made more easy?—I am not certain of that.

There would be less temptation to smuggling?—Yes, certainly.

How many officers are employed in your mill?—I have seen three there; but we are close to the town of Maidstone, and are surveyed from three to five times a-week: there are three officers and the supervisor; one or other are coming into the mill constantly.

If the duty on stained paper were abolished, do you conceive the consumption on that kind of paper would be increased?—I think there is no doubt of that; whenever duty is taken off, there is an increase of consumption.

Supposing the duty on paper of the first class was reduced to 1½*d.*, do you think the second class manufacturers would complain, or that that would be compensated by the permission to them to use whatever materials they liked?—I think they would not complain, they would be very glad of it; it must give them facilities in their own trade; a new field would be open for skill to produce a very strong paper from any materials, which might lead to great improvement and economy.

It has been suggested, that the duty on paper of the second class might be amended by enlarging its present definition, and by allowing second class paper to be made, not only from old cordage, from which tar has not been discharged, but also from any other materials of inferior value. Are you of opinion that this alteration will tend to diminish the present complaints which exist, as to the difficulty of distinguishing the two classes, or do you conceive that it will increase that difficulty; and state, generally, your opinion on this suggestion?—The difficulty of deciding what paper should pay the first or the second class of duty, induced the Legislature to express, that the use "of tarred rope with the tar not discharged," should form the criterion; it was considered that the touch, the smell, and the sight would at once detect what paper should pay the second class of duty. This test, supported by the assertion of

many manufacturers, and by the people they employ, and by the exposure to ruin from being once discovered to defraud, has been found entirely ineffectual; even the officers of Excise hardly appear to have observed the words of the statute. Making these observations with the utmost respect, I am bound to urge, that no test to discriminate the classes of paper duties is likely to be long observed by any person whatever. Secondly, the test proposed for paper to pay the second class of duty, is the use of "materials of inferior value to tarred rope." During the war, and before chain cables were used, tarred rope was worth £4 to £5 per ton, or less, it is now worth £11 to £12 per ton; the use of chain cables may cause the price to advance enormously, and the manufacture of paper paying the second class of duty is so small, and the supply of rope is so limited, that it would be easy for one manufacturer with a little money, to double the value in the market; many manufacturers could also join to raise the price of cordage, and having supplied themselves with any materials they chose, could command a second class of duty upon all the papers they made; the test is fallacious also, because no one could express the materials of which paper had been made, nor the varying value of the materials. First class printing paper may be made from tarred rope, and the paper on which the journals of the House of Commons are printed is frequently made of old bags, from the most dirty cotton refuse, from coloured rags, and other materials, all of which cost much less than tarred rope. The tar or pitch left in the paper alone can enable any person to discriminate what paper should pay the second class of duty; much of the first class paper of inferior quality is entirely unbleached, and is made of materials costing less than tarred rope; and the suggestion, instead of securing the high rate of duty, would instantly afford the reduction of duty considered in former questions; no saving clauses regarding the process could render the suggestion at all prudent, for no Excise officer could watch the manufacture day and night, or detect fraud if he did. I am of opinion that the above suggestion would prove ruinous to the honest manufacturer, and secure absolutely nothing to his Majesty's Revenue. If tar left in the paper be omitted as a criterion for the second class of duty, I am sure no line can be properly drawn between the brownest and the whitest paper.

The Commissioners are anxious to have some further statements as to your opinion of the possible increase of consumption, if the duty on the first class papers be reduced to $1\frac{1}{2}d.$ per lb., and consolidated with second class paper, especially adverting to the universal demand for paper for printing?—I consider the duty on paper to amount to perhaps 800,000*l.* a-year, of which, the second class pays perhaps 120,000*l.*; and hence, a reduction to one class would make, at the utmost, an apparent prospective deficiency of 340,000*l.* I consider that the paper which now pays no duty would then pay duty, and deduct largely from this apparent deficiency. I much fear that a fourth of the lowest sorts of the first class papers pay no duty. I am sure that a reduction of duty causes a great increase of consumption, and am of opinion that the Revenue could not suffer a reduction of more than 150,000*l.* in the first year, and every year afterwards that sum would become less. It is not possible to adduce any fact to prove, by anticipation, the great encouragement that would be given to print more from a reduction of duty, but I am convinced of it, and that the reduction in price would exceed the deduction for duty. Removing the discouragement of duties, I think the manufacture may be doubled in a very few years, as the demand for cheap publications is enormous, and as yet utterly unsatisfied, and indeed neglected.

It has been suggested to the Commissioners, that the duty on stained paper now levied on the paper stainers' premises, might be charged at the mill of the paper manufacturers; do you approve of this suggestion, and if not, why not?—To levy the duty paid by paper stainers, of $1\frac{3}{4}d.$ per square yard on the manufacturer of paper, the dimensions of all sheets must be specified by Act of Parliament; the manufacturer would then always cut the paper of less dimensions than the Act specified, in order to save the duty. Further, very large sheets of paper are sent to market for other purposes than paper staining; I am sorry, therefore, not to be able to approve of this suggestion.

Do you consider that the abolition of the duty on stained paper, would be attended with a great consumption of paper, so as to diminish the apparent loss to the Revenue which might arise from such repeal?—I think an abolition of the large duty on paper stained, which raises so little revenue, must cause a very great increase of manufacture, particularly of common sorts, as the duty approaches to 7-10ths of the total value; and hence a great increase of duty on paper, and of all indirect duties consequent on the employment of many people. I further consider, that the duty may, in great part, be wrested from the Government, and the art of painting paper for houses may be superseded. The manufacturer of paper can produce at least thirty durable colours; he can render paper like watered silks, and grained leather, as well as emboss it; the duty and the labour for staining can thus be saved. Rather than levy the duty, it must be prudent to allow it to be printed like calico without any duty; it deserves encouragement more than calico, and the duty is probably more easily evaded than that on calico, the half of which, it was generally admitted, was never collected before the abolition of that duty took place.

Is the duty on stained paper, in your opinion, much evaded, and if so, is not the repeal desirable, in order to place the fair trader on an equal footing with the smuggler?—I have not collected any facts respecting the smuggling of duty on stained paper; but I am sure the Revenue has been chiefly protected, small as it is, by the respectability of some of the individuals in the trade.

Would the repeal of this duty add to the comfort and cleanliness of the lower orders?—While London and all populous places are becoming deserted, and extending their environs by means of new buildings, and while new clean houses are universally preferred to old houses, at much higher rents, everything that allows of cleanliness and repair of old houses, as well

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as a construction of new houses, at a moderate expense, must be very important. Perhaps this duty is the only instance in which anything like art is allowed to be subject to taxation; and, I conceive, the high duty renders our paper staining so inferior to that of France and of China. Superior drawings are now coloured, by an artist in this country, for 4*d.* each; and by a further division of labour, and extension of demand, much employ could be found for deserving persons, in painting paper for rooms, if due encouragement is not prevented.

It has been stated to the Commissioners, that the present duty on stained paper amounts to 1*s.* per lb. on an average, in addition to the 3*d.* per lb. levied at the mill; do you consider this a fair statement?—The duty of $1\frac{3}{4}d.$ per square yard amounts fully to 1*d.* per lb. of paper; and while there is difficulty in procuring a duty of 3*d.* per lb., it is unlikely that one-third, as proposed in a former question, will be generally secured to the Revenue from the manufacturer of the paper at the mill.

The Commissioners will be happy to receive any further communications which you may wish to offer on any points not included in the within questions.—I beg leave to express a very strong hope, if a recommendation be made to reduce the duty on paper, that a recommendation will be made to allow the large stationers to receive a drawback of duty on the paper in their warehouses. The officers of Excise could take the account from the stationers in one day, and note that they had received the duty upon all the reams presented to them for drawback, and a delay of a very few weeks in taking off the duty would ensure to the Government receipts equal to the disbursements. Without this act of justice to most respectable individuals, who have done much to support manufacturers in the regular payment of their duties to Government, a few traders would suffer very largely, and very unnecessarily, by a reduction of the duty.

What is the cost per cent. on your goods, to wait upon the exciseman; to have the time of your servants employed in weighing goods; to be sometimes compelled to keep goods ready for sending off until they are weighed; to write the estimated weight; keep the accounts, &c. &c.?—I have difficulty in computing the per centage of expense on the value of the goods incurred by the Excise laws, but I estimate it certainly at two-and-a-half per cent., independent of all penalties and anxiety of mind, though we are sure an entire abolition of duty would increase fair competition. The duty operates injuriously to the exportation of our paper, for the drawback cannot be obtained without trouble, and an expense of about 13*s.* for the debenture bond, &c., which prevents the export of very numerous small parcels of paper.

WILLIAM GAUSSEN.

APPENDIX No. 45.

17th December, 1834.

Mr. *John Gater*, Junior, called in and examined.

No. 45.
Mr. John Gater.
17th December, 1834.

You are a paper manufacturer, at South Stoneham, near Southampton?—Yes.

You are a considerable manufacturer?—Yes, we work three vats now; we worked four in better times.

How much duty do you pay upon an average in a year?—About £1,700 a-year.

Do you manufacture both first class and second class paper?—Yes.

The Commissioners understand you have some complaint to make of the distinction of duty between the two classes?—Yes.

Have the goodness to state what those inconveniences are?—We complain that, of late, those whited brown papers which had always paid the first class duty, now only pay the second, and it is evaded by saying that they do not extract the pitch or tar.

At present the second class ought to be made from old ropes from which the tar has not been extracted?—Yes.

There being a difference of $1\frac{1}{2}d.$ between the two?—Yes.

You say the duty is evaded by the manufacturer upon the second class; do they use other materials than they are by law allowed?—They say that they do not extract the pitch or tar, which, I contend, in effect, they do. Now, to show how it is done, I have made inquiry, and I think I have traced it; and here is a sheet of paper of our own make, merely as a specimen to show you we do not wish to do these things, but to show you that our trade will be annihilated unless these practices are put a stop to. [*The witness exhibited a specimen.*]

This paper is made by you?—Yes, of ropes and cordage from which the tar has not been extracted, because there was not any in it to extract, they are white ropes; I will describe what I mean; *small* cordage used on board ship, fishing vessels belonging for the most part to poor people who wear it very bare; they being ropes not much larger than that poker, the water penetrates more, and the pitch and tar are completely killed.

Do you conceive they are at liberty to use that class of rope, if it should be a rope which, from the elements and constant use, has no tar left in it; do you consider that the second class manufacturer is at liberty to use that?—No, I do not; it was clearly never the intention of the Act 43 Geo. III. s. 4, because it cannot be done without some extracting; what we conceive by not extracting the pitch and tar is, that the ropes shall go into the engine, and be ground down with the same water that they are filled in with; and I understand that the way they do it is, to put them into the engine, and let them out and drain them from the first water, and then re-fill them with fresh water; and that is the way the paper is made.

So that there has been an extraction of the tar?—Yes, and there are other materials applied; the Act says, the second class or brown paper made of old tarred rope or cordage only, without separating or extracting the pitch or tar therefrom, and without any mixture o.

other materials therewith. I will be on my oath there is nothing in that specimen but ropes; but the first water has been let off, and other water let in; but this other paper I have here, this one [*producing another sheet of paper*] is not made out of old ropes only, there is hemp and other things, though the Act does not allow it.

This paper has paid the second class duty?—Yes.

[*Some specimens of paper were shown to the witness.*]

You were going to say other materials were used?—Yes, lime is used in the whitening; the lime is worked in order to remain in, and pipe-clay and marl. I was asking Mr. Phipps, and he said, in his opinion, that was contrary to law.

Do you suppose any other materials are used?—In that paper, I will say there is hemp and bagging, and things not allowed; our trade has fallen off in that particular branch; we do not complain so much of the evasion of duty in the fine trade; I endeavoured to find out how it was, and I set to work, and found out that one particular mill in Surrey, near Godalming, or Guildford, belonging to Mr. Rowland, was principally concerned, and that paper is brought here, and vended through the wholesale stationers in London and the country towns.

That has paid the second class duty, and you contend it ought to pay the first?—Yes; and it comes in competition with our first class. In consequence of it I took a hundred-weight of ropes, and got them put into the engine, having inquired how he did it, and they produced this colour [*producing another sheet.*]

Can it be done except through the negligence of the Excise officer?—That I cannot say; he must know it.

You know his power of examination, and could you evade the diligence of the Excise officer?—No, because he would at once see, if he was a man of any observation, that he charged to the second class what ought to pay the first class duty; but I understand Rowland has had several hearings before magistrates and defeated the officers; they, the magistrates, construing the 43 Geo. III. schedule A. in his favour.

The Excise tell us it is impossible to distinguish, at least almost impossible to distinguish, the two articles when brought before them; they say, in this common paper, they cannot tell whether the one is first or second; that it is possible, even according to law, to make the paper so alike as not to distinguish them?—I believe it if one is allowed, because I have no doubt they will use sacking or bagging and other materials that are prohibited; but Mr. Phipps is of opinion, that putting in the second water is an evasion.

You find it has a very injurious effect upon your trade?—Yes; we have lost many of our connexions in Southampton and the Isle of Wight; and the remainder are only retained by giving them a superior article at an unprofitable price.

By whom is this brown article principally used?—By grocers.

What remedy do you suggest for this evil of which you complain?—There is one of two.

What are they?—The repeal of the duty, or to make them all of one class.

Putting the repeal of the duty out of the question, you consider the consolidation of the duty to one amount would do away with the present inconvenience?—Yes, as to this paper. The next thing perhaps is, what is now the second class may suffer in this way; it being the least value, it will bear the greatest duty.

It would be a hard thing upon the second class paper, supposing that the duty was increased upon the second class?—I mean in this way.

You mean, supposing the duty was consolidated, it would lead to a higher *ad valorem* duty upon cheap paper than upon dearer paper?—The great weight of the duty is now felt upon this sort, low quality first class; but, upon second consideration, it would be met by this paper being substituted, in a great measure, for the use of the other; for this paper being lighter in weight, and thinner than the coarse brown, it will come into more use. This is the coarse brown [*producing another sheet.*]

You think there would be no danger of loss to the Revenue from the consolidation as to the second class?—I do not think there would be any danger of loss to the Revenue.

Should you think it possible, in the case of a consolidation, to raise the second class a halfpenny, and put it at 2*d.*, reducing the other 1*d.* and bringing it down to 2*d.*; or do you think that that would tend to too much evasion upon the second class?—I think it would be too much for the second class to bear.

Do you think three-halfpence would do for the whole?—Yes; and after a twelvemonth it would yield as much duty, for half those duties are evaded at the present time.

You think that bringing it down to three-halfpence the first class paper, would considerably increase in consumption?—No doubt of it.

And of course the second class would not diminish, only they would have the full power to use anything they thought proper?—Yes; I am convinced no person can sit down to frame a clause more binding than this clause with respect to the definition of the classes, and yet it is evaded.

It has been suggested by the Excise, in order, in some degree, to remove this objection, that the second class paper should be allowed to be made from other articles inferior in value to old rope; do you think that that would tend to remove the objection, or rather to open the door to further evasions?—It would increase the evasions, I have no doubt of it; you mean the first class standing?

Yes, everything remaining as at present, except extending the definition of the second class paper?—Yes, I think it could not be defined.

Could you distinguish a material lower in value?—No.

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Mr. John Gater.
17th December, 1834.

The sweepings of the mills might be lower in value?—This second class is the natural colour of the ropes, without any artificial means having been used; it is the colour that this paper is prized for.

You say that the grocers generally use this light coloured first class paper?—Yes, both sorts.

Then the reduction of a half would be a considerable benefit to the poor in that respect?—Yes; a man goes and buys a pound of sugar, half of this is duty; this sheet of paper weighs half an ounce; if he buys sugar he buys half an ounce of paper.

There is half the duty taken off the half ounce?—Yes, it must depend upon the article he buys; I am as convinced that it is impossible for any person to sit down and frame a clause that shall be more binding, as to the *definition* of the classes, than the present.

You think that 1½*d.* would do?—Yes.

And that that would be a very advantageous duty to fix, if the Government cannot take off the whole?—Yes; it would never do to say you shall have 1½*d.* or 2*d.* or 2½*d.* upon writing paper, or whited brown, and let this brown paper go free.

You say it is impossible to exempt any particular class of paper from duty?—Yes, whilst duty is imposed on any.

The only remedy is a consolidation?—Yes.

Or a total repeal?—Yes, upon a total repeal there would be other things prevented, all exchange of wrappers, or introducing more paper under the same wrappers, and we have an instance of this in our neighbourhood only four miles from us.

You mean the altering the wrappers?—Yes, they have altered the reams; there was a person of the name of Clarke, and there was another person of the name of West, that had a mill at Headley, in North Hants, and he was a stationer as well as maker, and kept a shop in Queen-street, Portsea. The law allows him *as a stationer*, to send it out without any wrapper; of course he pretends to send it from his manufactory to his shop in wrappers; but the moment it gets there it goes, whereas it is well known that half the paper goes out without wrappers; but we, as makers *only*, dare not send paper without a wrapper and stamp, and yet this man may supply shops with four or five pounds weight of paper in a retail way.

We have endeavoured to find out means to prevent that, and find it almost impossible without a close survey; that would not make it worth the expense?—Yes, and by lessening the duty you diminish the temptation.

You have no doubt that the quantity of duty-paid paper would increase?—I am sure it would.

Do you think that the quantity used for printers would increase?—I should think so, but we are not in that trade.

It would be by no means a total loss of half the duty?—No, certainly not. Paper is made from almost worthless things, and if the price is enhanced by duty, the less will be consumed; and there are many persons employed, and it is fair to assume the cheaper it is, the more will be consumed; but if we cannot get redress what are we to do? I showed these specimens to Mr. Phipps, and he told me of your Commission, and requested me to come down here; we cannot get more for this best paper than they sell it at, after paying 3*d.* per lb. duty, while they only pay 1½*d.*; and when we talk to the grocers they say we cannot help it, you do not choose to meet the times; the Act particularly speaks about not extracting.

Do you not think there could be checks by increased alertness on the part of the officer?—Yes, I think there might; but, in the present instance, it lies more with the Board, in not using sufficient vigilance.

How often does the officer come to your premises?—Three times a-week, and the supervisor besides.

In the interval the manufacturer could do a great deal of that sort of work?—No doubt; what I proposed at home was, to say to the supervisor, here is this paper made, we find ourselves defeated; what we want to do is, we do not mean to have any secrecy in the matter, but to tell you that other people do this, and unless they are prevented, we shall lose our trade; you write to the Board, and ascertain what you are to do; we do not want anything unfair, but at the same time we must be put on the same footing; this partiality in the construing of the Act must not be suffered.

Do you think there is much evasion of duty in England generally upon all classes of paper?—Yes, in coarse heavy sorts, particularly in the north and west.

Do you think there is much in Scotland?—Yes, and in Ireland; I think in the south part of England it is paid generally very fair.

Do you think that the present time given for paying the duty might be diminished?—Yes, I think it is too long; it gives an opportunity to a man who has not sufficient capital, to trade on the capital of the Government, and he comes here and raises the money from the stationer, and undersells the man who has capital.

Do you not think, that if a measure was adopted of shortening the credit, that it would be attended during the operation with very severe pressure upon the small manufacturer?—I do not see it, unless a man was trading without capital.

Having given them the indulgence hitherto?—You would not remove it without full notice for some time to come; to alter all at once would pull them to pieces, but should a repeal or consolidation take place, it will require less capital; and that is another reason why the credit should be shortened.

We find, from the extensive use of machinery, the manufacture is now so much shortened that that is one reason why the credit should be also shortened; you make the paper in a much shorter time than you used?—We manufacture by vats; those who use machinery bring it round quicker.

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Mr. John Gater.
17th December, 1834.

Do you think that the use of machinery is gaining ground?—Yes, no doubt of it; we are almost alone in that part of Hampshire; there is no mill of any note within ten miles; we find the competition to come from London.

In point of fact the duty is only paid in twelve weeks, six weeks is the proper time, but in practice it is not paid oftener than fifteen weeks?—Yes.

There is an intermediate round?—Yes.

What do you consider the per centage of the duty upon a pound of fine paper?—About 20*l.* per cent.

And on the coarser it is much higher?—120*l.* or 130*l.*

Do you think that the consolidation of the duties, and the perfect freedom, would enable people to make use of more materials, would encourage them to use other materials, by being allowed to use what was most proper?—Yes, it might make it better in that respect; and in another respect it would give an advance to the raw materials; that is always the effect of a repeal of a duty in whole or in part; but then the public is benefited by it: if a man has rags or ropes to sell he gets more for them.

In Ireland they are anxious to have the duty levied upon the vat and the engine?—I have understood so; that is very vague and wide of the mark, because it is possible to work two vat men over one vat; and it is not a thing to encourage good workmanship; if you do that, then the object is to work a great deal.

Do you consider that a fair way of levying the duty?—No, I do not.

You have no positive interference of the Excise with the process of your manufacture; you are not compelled by law to proceed according to a certain form of work?—Not so much so; but, in this second class of paper, suppose we wished to let out a little dirty water, we are prohibited directly.

But, generally speaking, it is not so upon the first class?—No, the duty does not attach till after the article is made, the same as upon malt and beer.

So far it is a less oppressive duty to the manufacturer than in many other things?—Yes.

The penalties are very high for any breach of the laws; do you consider that they might be reduced with advantage?—In some respects I think they might.

Upon the loss of labels for instance?—Yes, I think that is out of all proportion, though it would not answer to have it very low.

Those high penalties we find are never levied?—That is the thing.

Have you frequently occasion to apply to the Excise Board?—We have, upon this subject.

Have you any complaints to make of the want of attention to your applications?—We have never heard from them; we never get a direct answer; they take no notice.

You have no official acknowledgment of your application being received?—No; about two years ago, in March 1832, we were in balancing stock 100 labels wrong, and we could not make them out; it went on some time; we wrote to the Board, and they took no notice. After some time it was proved by our men that there had been an error in the officer in his transferring from one book to the other; he balanced them so many carried forward, and carried forward 200 instead of 100; and we had laid under that penalty though we did not incur it. They sent down some inspecting-generals, they did not tell us they sent them down on purpose for us, but we thought they did, and they found it all right; and some time after we found the same thing occurred again, and we kept a check against him, and pointed it out.

Do you not keep a check against the Excise officer's calculations?—Yes, but the balance is only from quarter to quarter, and this was the intermediate time; now we do it from survey to survey.

Does it take up a good deal of your time?—Yes, it does.

Does their taking an account in this way answer any useful purpose?—No, because persons might evade it.

You never receive any direct communication from the Board?—Never.

Do you export any paper?—We used formerly, during the war, to the islands of Guernsey and Jersey, and we have since the peace, but not since the year 1827.

To what do you attribute the falling off in that trade?—All the coarse papers come now from France; and since the more frequent communication with this country, the travellers from the London houses go there.

When the paper is sent out, does the Excise officer write the weight upon each ream?—Yes, under the date.

You write the estimated weight?—Yes; then comes the day of the month, then the repetition, and then his signature.

He does not weigh every ream?—No, he takes the total weight, and sees how it comes with the estimated weight.

Do you think it would be an advantage if you were allowed to send out less than one ream?—We can send out twenty quires of different sorts; you may have of foolscap, for instance, ten quires, and ten quires of post, if it is all paper of the same class; we can do that, and I do not see any advantage in altering it if you can put the different sorts together in that way.

In the heavier sorts we are told that a ream will weigh a cwt.?—Yes.

How much does a ream of fine paper weigh?—It varies; about 25 lbs. the heaviest.

Then the sending out a cwt. is an immense quantity?—They can make use of the small sorts to complete the ream.

That is inconvenient for package; the stationers would prefer receiving all of one quality; the inconvenience has been complained of, and it has been suggested that it might be allowed

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according to the weight, that if paper was beyond a certain weight they might be allowed to send out a smaller quantity?—I do not see that an evasion of duty could take place, because the weight would be stated upon the ream, and the wrapper would agree to the marks; there could not be more put in without the wrapper being extended, and it is liable to be weighed.

You do not perceive any great inconvenience?—No; nor do I see the necessity for an alteration.

You do not suffer from it?—Till within this twelvemonth we never sent out less than a ream of any one sort, but now it is asked for, and we send out small quantities, but not in the brown or second class paper, because it is used in larger quantities.

21*st February*, 1835. JOHN GATER, Jun.

APPENDIX No. 46.

18th December, 1834.

No. 46.
Sir Jas. Williams and Mr. C. Boyle.
18th December, 1834.

Sir *James Williams* and Mr. *Cornelius Boyle*, Paper Stainers, called in and examined.

You are of the house of Williams, Cooper, and Company, paper stainers?—*Sir James Williams.* We are.

That is one of the largest houses in that branch?—I believe it is one of the highest numbers. We are also considerable wholesale stationers. We had seven partners in our concern till lately; there are now five in the house.

Have you no manufactory of your own?—No, our paper for paper staining is manufactured in Buckinghamshire generally.

Have you any suggestions to make upon the subject of the present regulations in the Excise?—Mr. Boyle will know better than I do, but we are tied down by certain rules which prevent experiments of our own; and again, it would make it rather dangerous, because we are exposed to have our operations seen.

You find that the presence of the Excise officer does interfere with your trying experiments and making improvements?—Most assuredly.

Mr. Boyle. We have had considerable difficulty with Excise officers, and we find that it depends upon the caprice of the individual whether we are subject to annoyance or not. At present, we are not subject to annoyance.

But supposing the man was of a different temper, you might be considerably annoyed?—We have much machinery and many private places, and we are liable at any time to have those places forced, and subject to the examination of the officers, if they choose to exercise it. We have experienced little or no inconvenience during the last few years. We applied to the principal Excise officers, and they have treated us since with liberality.

But it prevents you from exercising your full skill by making experiments?—Unquestionably it does.

You are aware that the amount which it brings into Government is between 50,000*l.* and 60,000*l.* a-year; do you think that the duty is evaded?—We have no doubt that it is.

Sir James Williams. I remember once waiting upon the Government as one of a deputation, when two of the Commissioners were present, and I said that I myself had gone into a shop in Ireland, unknown, and they asked me whether I would buy paper that had paid the duty, or paper that had not paid the duty. I speak of the paper staining duty. We ourselves shall pay, this year, between 6,000*l.* and 7,000*l.* out of the whole duty; but from information that I have received, I should say that I have not the least doubt that there is a great deal evaded.

Do you think it is evaded principally in England, or in Ireland, or in Scotland?—*Mr. Boyle.* In Scotland there is very little paper staining; in Ireland I believe it is notorious. We have a man in our employment who was a manufacturer in Dublin, and at that time, and there is no reason to suppose it has changed its character materially; it is notorious that they paid just what they thought right.

How long ago was that?—Six or seven years. There are various modes of charging the duty, we have reason to believe, in England. There is one house in particular, and I believe it extends to the greatest part of the houses in the North of England, that are allowed to bond their paper; a numerical number is put upon the paper, and the charge stamp is not required till the goods are disposed of and required for the market, in the same way as paper itself. We availed ourselves of what we considered our indisputable right to do so, more than three years ago, at a time when there was a rumour of the duties being taken off, and we practised it for three months. It was certainly attended with a good deal of trouble to us, in so large a manufactory as ours; but still we persevered in it till the officers informed us that their instructions were, to prevent any papers being bonded, that the whole duty must be paid upon them at once, and therefore we were obliged to abandon the practice, which might have saved us the duty in the event of a change of that kind, and at any rate would have saved us so much dead capital and the interest thereon; whereas I understand that the greater part, if not the whole, of the houses in the North of England are pursuing the same practice. To us it would be a matter of very great importance, for our charge stock in the process of manufacture is never less than from 30,000 to 40,000 pieces, and the duty upon the whole of that is paid before any step whatever is taken to put it into a marketable form. That of itself is a very great hardship, for we have a large capital constantly unemployed.

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Sir Jas. Williams and Mr. C. Boyle.
18th December, 1834.

You are obliged, on that account, to raise the price considerably to the consumer?—No question of it.

Have you ever made a calculation what the average cost of the duty is upon a pound weight of stained paper?—That must be extremely variable, for some of the material that we use is so extremely light, and other so very heavy, such as lead, that we may have papers that weigh 4 lbs., and others not more than 1½ lb.

Some gentlemen that have been examined have put it at about 1*s.* a-pound calculated upon the paper, before the operation of staining is commenced?—That would be, probably, a fair average.

Can you state what per centage that is upon the average price of your goods?—It would be possible to state that, but it would be very difficult, for it embraces paper from 2*s.* 6*d.* a-piece up to papers that are worth two guineas per piece; and we, perhaps, make 1,000 pieces of the lowest price, for 100 of the highest price. In answer to a question which is here *omitted*, I beg to state, that the staining paper in bond is rendered unsafe to the Revenue, if any part of the same be removed from the premises without its being fully charged; and I have no doubt but such has been practised, the officers merely charging for the deficiency. In our own case I took the most special pains, and in the short space of three months, the difference between the numbers that the officers charged us with, and the progressive numbers, amounted to several hundred pieces, with all the care that we could take. This would open a door, in my opinion, to a great deal of mal-practice.

What is your opinion of the total repeal of the duty?—*Sir James Williams.* There is another grievance that we have laboured under, a very serious one, and that is, that we *pay duty* on patterns which are necessary for the retail trader to exhibit, and which are given away by us, which amounts to more than 300*l.* a-year; and we think it quite enough to give away the patterns, without paying a duty upon them.

Mr. Boyle. If we had the most distant idea that during the next twelve months the duties would be repealed, we should immediately avail ourselves of the system of bonding, if allowed to do so. I believe there is a great deal of difference of opinion amongst our trade with respect to the continuance of the duty. My own private opinion ever has been, that it is to us a great evil; others think differently.

Do you conceive that the taking off the duty would be attended with an increased consumption of the article?—I should think no doubt of it.

Do you consider the present duty on stained paper to be a very high one, especially considering the paper duty to which it is subjected before the staining process commences?—Certainly; as an example I may mention, that an elephant paper, which would cost us about 7*d.* per piece, 3*d.* out of that has been paid at the paper mill, before we pay the paper stainers' duty of 1*d.* per piece.

You now receive your paper in long pieces?—We do.

Mr. Boyle. We made application for three years to have permission to have *that* made for our own manufacture, and it was refused, till the French introduced them; but even now, if there were no duty, we could have them any length and width we thought proper.

Sir James Williams. Any man must know that a paper without joins would be much better than one with so many joins. With respect to the increase of consumption, that would take place if the duty was taken off. There would be no doubt it would be so; but if it were coupled with the admission of French paper lower than at present, then we should be injured again.

Mr. Boyle. We never can manufacture on the same terms with the French, and without some protecting duty they could always injure us.

Sir James Williams. Formerly when we met on the business, the idea of one of the London houses was, that the taking off the duty would be an injury, because there would be the licence done away with; but I never saw much in that, because I am persuaded there are those that work in secret.

Do not you think that that is much more than counteracted by the present evasion of duty by the smuggling manufacturers?—Unquestionably.

Do you think that the Excise duty rather tends to the creation of monopolies?—*Mr. Boyle.* It must necessarily be so, because only the large capitalist can go on against the immense expense of patterns and other charges.

What licence do you pay?—Two, of four guineas each.

Do you think that the repeal of the duty would enable you to avail yourself of improvements in your trade to a greater extent?—I think it is reasonable to suppose that it should be so.

It has been suggested by some of the trade that the present duty, instead of being charged upon the paper stainer, might be charged upon the paper at the mill, by which the paper stainer would be relieved from a great deal of inspection and survey?—From what I have seen of the manufacture of paper, I should consider that they have much greater facility for running the duty than we have.

Sir James Williams. My own opinion, from having been a stationer from fifteen years of age to the present time, is, that paper can bear the duty, if fairly paid, as well as any article that is manufactured at home; and the attempts latterly by those of the trade that have taken it up, have been to crush the smaller manufacturers; and I believe that those that have had larger concerns have been as apt to evade the duty as those that have had smaller concerns. But I think there might be a way of making payment at the mill itself; and I do think that the officers who have to look after that should be better paid, the temptation to them is so great.

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Sir Jas. Williams and Mr. C. Boyle. 18th December, 1834.

Mr. Boyle. The facility of making paper now is very great, because the paper may be finished in so short a period.

There being so much power of evasion, do not you think it would be dangerous to charge an additional shilling per pound upon the paper at the mill?—*Sir James Williams.* I do not think there is anything wrong done at a paper mill but what the officer connives at; I never heard of any case in which the officer was not supposed to be concerned.

Mr. Boyle. A large quantity of our paper is in a state of progression, and it would be a severe injury to us if the duties were removed without allowing us time to work it off. We hope, at least, that the instant any determination was come to, we should have an opportunity of working in bond; and if I may be permitted to mention it, I would say that we ought to be allowed immediately to avail ourselves of that. We memorialized the Commissioners, some short time since, upon the subject of our patterns; we cut our patterns usually into square pieces of twenty-one inches; sometimes they are double that size, and in some instances they are four times that size, and unless the parties have the whole pattern they cannot show it. In the city of Worcester, some of our connexions were threatened that actions would be commenced against them for exhibiting patterns that were not legally stamped. We memorialized the Board in consequence. We have had no official answer from the Excise; but one of the officers, Mr. Bird, has called upon us to inform us that we might write to our correspondents to tell them they might do as they had been used to do, and that if they were subjected to any further interference, they should write to him; but whether that is considered an official answer I do not know.

Then you have received no official statement from the Board of Excise, on this subject?—We have not a written answer.

But you consider that you were entitled to expect to receive an answer in writing?—We consider that as the very existence of our manufacture depends upon those patterns, it is very injurious to us to subject our connexions to any annoyance of that kind, and the consequence is, that this year we have had very little business from that city. No injury can arise from the manner in which those patterns are cut up, because no person would have a room papered with patchwork.

You yourself would not be apprehensive of any injury to your business from the abolition of the duty?—My own private opinion is, that it would benefit us.

Sir James Williams. I think it would benefit us.

The Commissioners have been told that great complaints are made by the manufacturers of first class paper, that they are obliged to pay first class duty upon the same article which is charged in many cases of other manufacturers, with only the second class duty?—*Sir James Williams.* I have heard complaints, but I have never had a maker in our house that could point out to me the reality since the duty has been paid as it is now. Formerly it was so, there were constant squabbles which class they should enter; but since the duty has been paid as it is now, I have heard the complaint generally; but when I have said, show me an instance, I never had one instance exhibited to me.

Do you think that the Irish paper which does not pay duty, is driving the English out of the market?—*Mr. Boyle.* In the North of England, and a great number in the West of England also.

Sir James Williams. In Ireland we can only sell the best paper on that account. I had an opportunity of seeing a good deal in different parts of Ireland.

Mr. Boyle. If we were permitted to work in bond, there is one thing I would beg to state with respect to the present mode of stamping. The officers have to enter the progressive numbers singly in their day's proceedings, and when the paper is again required to receive the charge stamp, they have to go through this immensely voluminous list in order to check off those particular numbers we bring to them. Now, if any mode could be adopted by which the Revenue would not be injured, and that trouble avoided, it would save a great deal of trouble to the manufacturers, and an immensity of labour to the officers. The officers that survey us have an extremely laborious office.

It appears from a return sent to the Commissioners, that the total duty paid in Ireland amounts only to 2,000*l.*, there being forty-six paper stainers; do you not consider that that is a sign of the grossest evasion of the duty?—Certainly, no doubt of it.

Of course, then, the English maker would benefit by the abolition of the duty?—I conceive so, but as to the present mode of the officers stamping paper and signing their name to every piece, I doubt whether that has any good effect whatever. I have frequently asked the officers whether if it were mixed up with some other paper they could swear to their signature, and they said they did not know whether they could.

How many officers are there employed in your manufactory?—There are three regular officers, and an additional one was sent to us when this new regulation was adopted; and we have generally now three and a surveyor. They attend in our manufactory for very long hours.

Do you suppose that you employ the whole time, by the year, of one officer or two officers?—I should think more; they come at nine in the morning and they are often there till five or six in the evening, two or three of them: it is very laborious. We stamp 4,000 or 5,000 pieces sometimes in a week, and they have to write their name twice upon every one of those. Of course we have no right to find fault with it, because it was done in order to prevent fraud; but I very much doubt the usefulness of it. I should doubt whether an officer who was called into court and cross-examined by an ingenious counsel could swear to his own signature. There is another thing I should mention, and that is, that the stamps that are made use of are the most slovenly things that can be imagined; and I think there would be no difficulty in contriving a much better stamp.

Examinations.

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Sir Jas. Williams and Mr. C. Boyle.
18th December, 1834.

Sir James Williams. With respect to the duty, while I think that the duty on paper itself is a very good duty, I do think that the duty on paper staining is a very inexpedient one; and with respect to the collection of the paper-duty, I think the great evil is the want of a better class of officers.

Mr. Boyle. How they do in country places I do not know; but we have always two officers in our factory at the same time, and very generally three, so that if there is anything wrong, all the parties must be concerned in it.

Will you explain at what stage of your manufacture the duty is paid?—*Sir James Williams.* It is paid before the process of staining is begun, and consequently before the grounds are laid on. In other words, we pay the duty to manufacture our stained paper, and not when it is finished; and therefore if the duty should be taken of, we respectfully submit that we ought to be allowed for the stock on hand; at any rate on the grounds that are not printed; especially as we were refused to work as other manufacturers in the North of England practised, and the Government have had the use of our money.

JAMES WILLIAMS.
CORNELIUS BOYLE.

APPENDIX No. 47.

9th December, 1834.

No. 47.
Mr. N. Hinchliff.
9th December, 1834.

Mr. *Nathaniel Hinchliff* called in and examined.

You are a manufacturer of stained paper?—I am.

Where is your manufacture carried on?—Old White Lands House, at Chelsea.

Have you any suggestions to make on the subject of the duty on stained paper?—My object is, to simplify the mode of collecting the Revenue on stained paper; to render the mode of collecting it more certain and less expensive; and to protect the fair trader by rendering it more difficult to defraud the Revenue: which I propose doing by levying the duty at the mill instead of collecting it from the various persons now subject to the duty. If the duty is paid by the few, which will then be the case, instead of the many, I consider it will be attended with less risk, as I consider the paper makers to be more responsible than the small paper stainers, and if it becomes necessary to enforce payment, the former has considerably more value on the premises than the latter, who in general are men of small capital. I believe, on inquiry, it will be found that where the Excise have made seizures on the premises of paper stainers, there has been very little to seize. It will be much less expensive to collect at the mill, as a considerably less number of Excise officers will then be required; for instance, I consider one or two officers might do what now requires double that number, acting on the present system. The present mode of charging the paper is, that the head end and the back end is not only progressively numbered, which is the old way of doing it, but the Commissioners have thought proper, for our security and their own, that the officer shall lose so much time as to sign their names at each end of each piece. I have known that we have required the officer to frame, mark, and to certify at the head and the back end, from 1,000 to 1,500 pieces in a day; the usual number of officers generally attending my concern are wholly inadequate to that. We represented the case to the Board, or their superior officers represented it, and it was attended to; the consequence is, that every Wednesday, instead of two officers, as we were accustomed to have, we have now four. When we are so busy, as at present, which is frequently the case, during the Wednesday they are there during the whole day, going home only to dinner. Now I do conceive that if this duty could be levied at the mill, a very great part of this expense might be saved, as well as a great deal of the complication of the machinery. Having so far introduced the subject, if the Commissioners thought fit to prosecute the inquiry, I should wish in every way to promote the views of Government. Being conscious of acting uprightly ourselves, I am desirous that others should be compelled to do so likewise.

Stained paper formerly came under the head of printed linens?—Yes, it was introduced with them.

Do you think that the duty, as it exists, has the effect of preventing the consumption of the article?—I hardly know what to say about that, it is a mere business of taste; it is not a manufacture of necessity, such as cloth would be. Some years ago the business was brought before Mr. Huskisson; I had the honour of being one who waited upon him. We wanted to do away with stencilling, because we thought it hurt both Government and ourselves too. We suggested that to Mr. Huskisson, and he, I dare say, very properly set his face against it. He said, we do not see why, if a poor cottager chooses to have his walls decorated, he should not have it done, as well as a richer man. I should say that the poor have now an opportunity of producing almost the effect of the coarse sort of paper, without paying the duty at all.

Your article pays a double duty?—A treble duty; for we pay duty upon the rags, upon the paper, and then upon the staining.

Supposing a recommendation were made of an abolition of the stained paper duty altogether, do you think, taking into consideration first of all the saving of officers and the looking after persons, and secondly, the increased consumption in consequence of your extending your trade and of everybody using the article more, the Revenue would lose to the full amount of duty taken off?—In my opinion, if the duty were taken off entirely, it would in some measure be a general benefit to the trade; but there is a bar in the way. If the duty were taken off the stained paper, and the protecting duty which now exists, as far as my judgment goes, it would be very injurious, not to individuals, for that we must lose sight of, but as a public

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matter. There are a great number of people employed in our business, and any person, by comparing the price of French goods and ours, will see that, whether owing to the dearness of provisions or the high price of paper, they undersell us, and our trade would be annihilated.

How does the duty stand on French paper, at present?—I am not prepared to state that.

Is it not more than the duty on plain paper; plus the duty on stained paper, is it?—I think it is; and if there were a removal of that sort we should be injured.

The question does not suppose the removal of the duty on French paper?—Independently of that I should desire it.

Do you export English paper hangings now?—No.

It has ben found, that directly the restrictions in respect of silk were removed, we exported and beat the French in their own market?—Yet there is such a difference in the cost. They sell a very pretty paper to look at for three francs a piece; their pieces do not run quite so long as ours.

The Commissioners have been informed that the duties are evaded to a very great amount in Scotland and in Ireland?—I believe in Ireland they have been evaded to a very great amount, and that in Ireland they have gone so far as to ask their customers, "Would you like, Sir, to have the paper with the duty or without it?"

Putting your own immediate trade out of the question, do you consider it desirable that such a duty should exist, as a double duty evaded to that extent?—I am free to say, that looking to no other consequences than the abolition of the duty, it would be a very desirable thing.

Do you think it would be a relief to the poorer classes of manufacturers?—I think it must, for it must require a much larger capital to carry on the business, and there are various circumstances which will make it beneficial to the manufacturer to get rid of the duty. But there is another consideration; the Commissioners have no idea of the quantity of paper necessary to cut up to distribute among customers for gentlemen to see and choose their patterns, and so on; and all these are cut from pieces that have paid the duty, for which we get no allowance whatever. I am at this time cutting up four or five thousand pieces of paper to distribute all over the kingdom, There is not a town in the kingdom, of any note, to which there are not patterns sent.

You do not conceive that the principal makers would be benefited by the continuance of the duty, as tending to preserve a monopoly in their hands?—I cannot conceive that the large manufacturers can be benefited by the continuance of a high duty, there are so many circumstances which they must themselves feel. There can be no doubt that every manufacturer must feel the benefit of shackles being taken off trade and its being set free; he will experience the benefit of it in various ways.

Does the attendance of officers, to measure and stamp your article, cause you any inconvenience?—No, we have never any trouble with the officers; they are willing, as far as lies in their power, to do their duty.

Supposing you had a sudden order for a large quantity, and that your officers were not sufficient, you would be obliged to wait, would you not?—We have never been placed in that situation, for we always keep a very large stock by us; but I believe, in case of any emergency, any fair representation of the case would be immediately attended to.

As this is a fixed duty, the inferior article paying the same amount, the poor pay a larger proportion than the rich?—Yes, that is the case.

Does not the use of paper tend to comfort?—Yes.

The quality of paper made by you is the first class paper, is it not?—As we have different priced articles, the paper varies; but it all pays the first class duty, 3*d.* a-pound.

When you say the duty should be paid at the mill, you mean that there should be an additional duty on the paper made?—My view of the subject is, that by taking it at the mill you go to the fountain head.

When the paper maker makes paper for the paper stainer, that should be charged with additional duty, according to your idea?—Yes.

That would make a third class for duty?—I should not propose that the duty should be taken by weight, but by measurement, as it has been in our trade.

Are you aware of the difficulties which still exist in that case?—I see there are difficulties in the way, but I think they may be got over.

You have not discussed it with any paper maker?—No; but I know the nature of the manufacture.

At present, in consequence of its being divided into two classes, there is great difficulty in deciding to which class paper belongs, and very frequently paper is put forth as second class paper which ought to pay the first class duty. The more that division takes place, the more that difficulty is presented?—I think that would not apply to us, our paper is all in one length.

Suppose a paper stainer wanted to evade the duty, and entered into collusion with the paper maker, he might have a shorter paper made, and so evade the duty?—When we enter upon these inquiries, I think that might be met. I have no doubt it would require a good deal of consideration; but there are very few difficulties which, if we set to work upon them, may not be surmounted. I see very plainly it would interfere with what I should term the middle men. I should propose that the frame marking should be continued at the mill, as it is now, but not the signing the names, for that is useless and sometimes injurious, for it comes through the paper; but the frame marking might be done at the mill, then the paper is put under the official seal of Government, with the officer's name, and never should be opened but in the presence of the officer.

What is the duty on stained paper?—We pay 1$\frac{3}{4}$*d.* a square yard; that amounts, as nearly as possible, to 1*s.* $\frac{1}{4}$*d.* each piece.

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What is it a pound on the medium paper?—A ream of paper, when it was in single sheets, would make very nearly thirty pieces of paper; that paper, for good kind of work, would require to be three or four and thirty pounds, so that it would be rather more than 1*s.* a pound, the inferior something less, perhaps fourteen ounces instead of sixteen. A piece generally weighs about a pound.

Do you pay 1*s.* a pound duty beyond the duty on the paper?—Yes, that is a heavy duty, certainly.

How much does the common paper cost a piece?—The low priced paper, before there is any colour or size on it, weighs from fourteen to sixteen ounces; the duty on that is 1*s.* and a fraction.

What does that piece sell for?—Some is sold as low as about 2*s.* 4½*d.* a piece; we do not sell any so low as that; say 2*s.* 6*d.*

Do you mean exclusive of the duty, or with the duty?—With the duty.

So that it is 1*s.* 6*d.*, exclusive of the duty?—Yes, some very common description of work, of course.

Have you yourself ever received any drawback on export of paper?—Yes, on former occasions we used to send paper to America.

Have you received your 1*s.* upon a piece, and your duty on the paper?—Government allows a drawback on the paper charged at the mill, as well as the duty charged on stained paper.

Do you consider that in London the duty is evaded a good deal?—I have no doubt of it; we continually see sales and so many thousand pieces of paper knocked down at a certain price. I only know, speaking as an experienced man who has been in business almost half a century, if goods could be sold at that price, and a profit realized, I should be glad to do it.

Do you not consider that a strong reason in favour of the abolition of the duty, that it puts you on a footing with the smuggler?—I think that the taking off the duty would be beneficial, and that it would occasion much more business to be done, and much less risk to attend the doing business. On every bad debt we make now, we have paid the full duty, and we get only a dividend on the debt.

Do you think that the evasion of duty takes place principally of your duty—that is, the paper stainer's duty—or on the paper duty?—I speak with some degree of diffidence, but I imagine there is a great difficulty in smuggling at the mills, for the article is bulky, and if there is fraud there must be connivance between the trader and the officer; but it is not so with the paper stainer. We take out a licence; the officers in the course of the day come at uncertain hours to see that we are honest. When they are gone, the paper stainer's process is so quick, he can do enough to paper a room, and will take this to a gentleman's house, before he is up in the morning, and cut off the tops and bottoms, where the frame mark should be, and prepare for papering the room; and he can never find it out if the tops and bottoms are cut off and thrown into the fire; there is an end of detection.

Suppose a man chooses to paper his room with plain paper, not stained at all, there is no objection to that?—I do not know if the paper is totally plain that it is liable to the duty; lining paper for a room pays no duty.

What is the amount of licence you pay?—It is very trifling; I believe it is only four pounds a-year.

You size your paper, and it undergoes various processes?—Yes, according to the quality of the article; but our expense is in cutting various patterns on blocks. The trade employs a great many hands, though it is an insignificant matter of Revenue. All our prints are cut in a very ingenious manner to display the figure.

Do you think that the trade has extended at all, or been stationary?—I should imagine it will be found to be on the increase, rather than the decrease. I draw my conclusion from the great increase of buildings; but I think that the increase does not bear any proportion to the increase of buildings. Mr. Huskisson, when we waited upon him, directed a gentleman to ascertain the duty paid, and he said, "There is an increase: why then complain?" That was very fallacious (though he was a very sensible man;) for the increase might not be in proportion to the extension of buildings.

Do you not think that an abolition of the duty would tend to increase the trade?—I have not a doubt of it.

Do you think the opinion of the trade generally would be in favour of an abolition of duty?—I cannot say, we do not collect each other's minds as we ought to do; but I apprehend, from casual observations, it is the general opinion of the trade, looking at it as a home question, that it would be desirable to have the restriction taken off, while some do not pay the duties; we are not at all on the same footing, and cannot be. Persons could not sell as they do unless they evaded the duty. It is impossible to account for it by the difference of market; those very persons who do this go to a worse market than we do, and their expenses in proportion are not in any respect less than ours, for we have been taught by circumstances to economise in our manufacture.

When do you pay your duty?—We are out of the London district, otherwise we should pay once a fortnight; we pay once in six weeks.

Do you think it would be desirable to shorten the time of collection?—The shorter it is the more likely Government is to benefit by it; if it were paid every day Government would be more secure; there would be less risk.

One ream of your paper, you say, makes 30 pieces?—It ought to do it, but a number of the sheets in the top and bottom quires are frequently damaged, and we get only 29 pieces and a half.

Each piece weighs about 1 lb., more or less?—Yes, some weigh less, but that is the average.

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That is 30 lb. for the ream?—Yes; the finer papers weigh more, and the coarser less.

Each piece pays the same?—Yes, $1\frac{3}{4}d.$ a square yard.

Your ream produces 30 pieces?—Yes; but I speak of pieces where the sheets are single, those in the old-fashioned way; in the new-fashioned way, the 16 sheets, as they were formerly, are now all in one.

Do you purchase your paper direct from the mill?—Sometimes from the mill, sometimes from the wholesale stationers.

What do you do with the wrappers?—The officer destroys the wrappers, or I should conceive him very culpable; I should wish to carry it even further; I look upon the label as a very important thing; in my opinion, every one of them ought to be preserved by the officers; the officer's word ought not to be taken upon the occasion; but they should be preserved and destroyed by a superior officer; I think that it is a very loose way of doing business; we should take as much care of those stamps as of bank notes, and it should not be left to the word of the officers; the requiring them to deliver them to their superior officers would be a very strong check on illicit practices.

That could not be done in reference to paper in general, without the officer visiting the stationer's shop?—No, but they might apply it to our trade.

Do you think much stained paper comes over from Ireland?—Yes.

Does that come over under any regulations?—I do not think there is any regulation, now that the communication is quite open.

NATHANIEL HINCHLIFF.

APPENDIX No. 48.

11th December, 1834.

No. 48.
Mr. Harry Bowen and Mr. John Goodwin.
11th December, 1834.

Mr. *Harry Bowen* and Mr. *John Goodwin* called in and examined.

Are you in the same house?—*Mr. Bowen.* We are.

How long have you been in the trade?—*Mr. Goodwin.* Nearly thirty years, I should think.

And this letter of January 14, upon the subject of samples, is from you?—Yes.

How much duty do you pay a-year?—*Mr. Bowen.* That varies according to the business.

What did you pay last year?—About 1,200*l.*; from 1,100*l.* to 1,200; more this.

So that you are well able to judge of the whole trade?—Yes.

The principal points of the letter are the duty that you pay upon samples, and, secondly, the case of the stencillers, are they not? What do you say with respect to the duty itself; how much does it amount to per pound, taking an average?—The qualities of paper vary in different years; in some years we sell a great many papers of low prices, and sometimes of high prices; the duty is the same upon all, which falls heavier upon the poor quality.

Do you suppose that it would be possible to levy an *ad valorem* duty?—No, not at all.

Therefore you must submit to that evil as long as the duty continues?—Yes.

How much do you think upon the average the present duty is per pound?—*Mr. Goodwin.* I think the paper would average a pound a piece, not quite, within an ounce.

And the piece is 1*s.*?—Yes.

Therefore it is about 1*s.* a pound?—Yes, upon the average.

Mr. Bowen. Some papers of course weigh rather more, and some less; that would be the average.

Speaking, without being exceedingly accurate, you think that 1*s.* a pound is about the duty?—Yes, exclusive of the paper duty.

Take the same quality of paper, what should you put in round numbers the price of that paper; what do you sell it for?—That requires some time to state, because we have so many prices. We sell from 2*s.* 9*d.* to 4*s.* and upwards.

In that 3*s.* or 4*s.* do you include the duty?—Yes; we begin at 2*s.* 9*d.* a piece, and go upwards to a guinea; from 2*s.* 9*d.* to 5*s.* 9*d.* is the greatest proportion.

Would 3*s.* 6*d.* be an average?—No, hardly sufficient, I think.

Mr. Goodwin. In the common paper the duty is 1*s.* 3*d.* the piece, and we are obliged to sell some as low as 2*s.* 3*d.*, and I believe some sell at as low as 2*s.*

Mr. Bowen. Four shillings is not more than an average I should say.

If you take 4*s.* as the average for this particular duty, that is 25 per cent.?—It is.

Do you think that if the duty was altogether taken off, the consumption of paper would increase?—The consumption of paper would be likely to increase, though I do not think the paper stainers would benefit by it.

Do you not think there would be a considerable increase of the article that you make?—The consumption would very probably be increased by it, because it would do away with part of the stencilling.

You think in that case you would be able to compete with the stencillers?—It would bring the makers much closer together.

Mr. Goodwin. A penny a yard off $2\frac{1}{2}d.$ would make a considerable difference; there would be more used.

You have no doubt about that?—No.

Your trade employs a great many persons?—Yes, we keep a great many off the parish.

Mr. Bowen. Every man who works has his boy to assist, and some have two.

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Then there is cutting the mould, and cutting the block?—Yes, that is another thing that gives employment.

Do you think that the duty is evaded?—*Mr. Goodwin.* I do not think it is so much so since this new regulation.

What is that?—*Mr. Bowen.* That of writing the officer's name on each end of the paper, the day, the month, and the date of the year.

The Commissioners are told that the facility of evasion is great, because a piece of paper could be printed in a very short time, and instantly stuck up, and then it is hopeless to look for an officer's name.

Mr. Goodwin. That might be avoided by the supervisor taking an account of the reams of paper that the paper stainer purchases, particularly a small man; he could not run his duty then, because the supervisor takes an account of the number of pieces of paper that he has; the officers keep a check against the supervisor's account in their charge books.

That is taking stock?—Yes, and another thing is, that no paper stainer should be allowed to use any paper but the long paper.

Might not that be rather hard upon the small dealers?—No, I think not at all; it would be the greatest safety for the Revenue.

Mr. Bowen. It is almost universally used now; we could not sell any but the long paper.

Mr. Goodwin. It would be a complete stop to anything of the kind then, if the supervisor and officers did their duty; I do not know whether the repeal of the duty would be better for the trade or not, but I think it advisable to abolish all duties of minor importance, because the Excisemen have more labour with us than looking over the premises of any manufacturer; there are two men employed nearly the whole day.

How many officers have you?—Two, with the supervisor.

How much of their time is employed?—About half the day.

That is one man a-day?—Yes.

And the supervisor?—Four or five hours a-week, if not much longer.

You pay about 1,200*l.*?—Yes.

Then that is more than 12*l.* per cent. upon what you pay?—Yes, then they must attend a man that does not pay more than 10*l.* a-year duty in the same way.

Then if, in your case, it is 10*l.* per cent., it must be very great in the case of another individual who pays less?—Yes, there is a stainer very near our manufactory that I do not think pays above 12*l.* or 15*l.* a-year, and the officers are obliged to attend him every morning.

So that in his case the per centage would be infinitely greater?—Yes, no doubt; and we assist them always in charging.

In case you did not do that they must have another assistant?—Yes.

The charging does not interfere with your business?—It does unless we keep a large stock by us, and it is not necessary at all times, particularly when our duty is near at hand.

Then you do not wish to keep a large stock?—No.

The Commissioners are told that in England there are 108 paper stainers, of whom the greater part are in London and the limits; had you the same amount of officers when you paid the 84*l.* as appears by the returns?—Exactly the same, and the same supervisor.

In Ireland there are forty-six paper stainers, and two in Scotland?—The Irish staining cuts the English staining to pieces, particularly in Bath, and in that direction.

There is great importation of the Irish?—Yes, very great.

Do you consider that any of that is fraudulent?—I understand the greatest part of it is; we have been always informed so.

But you have no certainty of it?—No.

At what price do they sell, as compared with the English price?—*Mr. Bowen.* One-third less.

What should you put from your knowledge of the labour that your manufacture takes out of the Excise 156 persons at; the Commissioners are told by the Excise that the saving to be made by the abolition of the duty would be 1,800*l.*; that is, eighteen officers, putting the officers at 100*l.* a-year, without a supervisor?—I do not know; they ought to know how many officers are employed to do that.

You say that you occupy one officer altogether fully?—Yes.

And you pay 1,200*l.*; you can save one man; now there are 50,000*l.* paid for the duty, so that at that rate fifty officers might be dispensed with, might they not?—*Mr. Goodwin.* Certainly.

But then you say that the people who pay less than you, employ proportionally a greater number of officers?—Yes.

The abolition of the duty altogether would put you upon a much fairer footing with respect to the Irish than you are at present?—It would.

With respect to the samples, what have you to state?—*Mr. Bowen.* I have put my ideas upon the subject in writing. "For relieving paper stainers from payment of duty upon such papers as they make and use for patterns or samples, I think may be effected without risk of being abused to the injury of the Revenue, by the following method. The officer who attends at the manufactory to be provided with a stamp, having the word 'patterns,' (or 'for patterns') upon it, such stamp to be impressed upon both ends of each piece of paper intended to be cut up into patterns, after the workman has finished the printing of them; they may then be cut up into patterns. The two corresponding ends, with the stamps upon them, (that is, the frame mark, charge stamp, and pattern stamp,) to be placed regularly between each piece so cut up, and so to remain until the officer inspects them, and takes possession of the stamped

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ends, taking account of the number of pieces at each time of such inspection; the paper stainer to be allowed the duty from them, and no more. If such inspection is made daily it would not occupy much of the officer's time. It is only for a short time in each year that the paper stainers (namely, from about December to March,) are engaged in making and cutting up patterns, so that the duty of the officer would not be much increased by this plan. It would be an additional security that the supervisor should be present at the inspection of, and taking possession of the stamps, the duty on which to be allowed."

Mr. Goodwin. The patterns are all destroyed, they are of no use.

Then do you not make your customer pay for the patterns?—No, in no way.

In charging the prices for the goods, do you not take that into consideration?—*Mr. Bowen.* We used to do, but we cannot do now, because of the competition; there are not many houses in London that do cut up patterns as we do, and therefore it falls heavier upon those that do; and they make use of our patterns.

Mr. Goodwin. The drawback that we stated would be very simple, and only a certain time in the year. It is 140*l.* or 150*l.* completely thrown away, and the workmanship upon the paper, with the blocks, and altogether, is of very great expense.

You are of opinion that an abolition of the duty would be much more beneficial than any local regulation?—*Mr. Bowen.* Certainly.

Did you make any application when the cotton duty was taken off?—No, we did not.

Mr. Goodwin. The French injure us very much; they pay 1*s.* the square yard; they manufacture so very low that the best paper could be brought in for a less amount than we can make them. A paper stainer at Dresden was telling me that the labour there was 16*s.* a-week. Now, for our men, the stated work is 2*l.* 5*s.*, but they average more than that generally; but I have paid one man 5*l.* 4*s.*, and another 5*l.* 6*s.* in the same week.

In fine work?—Yes.

Do you think if the duty was abolished it would enable you to work more at your ease, and to improve your patterns?—I think it would; we should make twice as many patterns if we were allowed the drawback.

Would there be any fear if the duty was taken off of the lower class of makers, using paper which had not paid the duty?—The only way to avoid that would be by restrictions laid upon all paper that is used for staining, that our stocks might be taken the same as publicans, and that the long papers should be used wholly for paper staining, that would prevent it; otherwise they might use an old newspaper, or any thing coloured up, or the old patterns.

Is it not in the power of the Exciseman, who is attending constantly in your manufactory, to see any secret that you have?—No.

That you can prevent?—Yes.

May he not, if he chooses, put himself in possession of your mode of proceeding?—No, because we have no occasion to work at the same time.

Mr. Bowen. But he may inspect the machine; he may inspect everything on the premises.

HARRY BOWEN.
JOHN GOODWIN.

APPENDIX No. 49.

20th December, 1834.

No. 49.
Mr. Henry Fisher.
20th December, 1834.

Mr. *Henry Fisher* called in and examined.

You are a publisher, printer, stereotype founder, engraver, steel-plate printer, &c.?—I am.

Where do you carry on your business?—At 38, Newgate-street, and Owen's-row, Goswell-street-road.

What description of works are you principally engaged in publishing?—We publish two annuals, one called the "Drawing Room Scrap Book," and "The Christian Keepsake," and "Illustrations on the Lakes;" but one particular branch of our business consists in folio bibles, folio history of England, and other works published in periodical numbers.

Have you ever turned your attention to the effect of the present duties on paper, with reference to the increased or diminished sale of your publications?—My first attention was called to this subject as far back as 1816, when we sustained very great losses by the revulsion of trade, to the amount of a great many thousand pounds; and in consequence of that, we felt the paper duties press very heavily, which we had not noticed so much before, because when we were in a state of prosperity we did not think much about it; but from 1816 to the present time, the number branch of our business has been very much depressed, and as our consumption of paper is very considerable, we have felt that the duty on paper operates very injuriously. My attention was again called to the question in 1821, when my premises were burned down in Liverpool; and the amount of Excise duty on the quantity of books and paper that was then consumed, amounted to about 5,000*l.*; in addition to which 5,000*l.* of duty, I have always, in my own mind, calculated that in all the consequences and ramifications of that fire, it occasioned us a loss of at least 15,000*l.* to 20,000*l.*, to our house, some hundreds of which, besides the 5,000*l.*, arose from our having to reprint at quite an uncertainty, inasmuch as without our having a knowledge of it, there would, perhaps, be 4,000 or 5,000 destroyed of some parts, and 300 or 400 of others, and so on through the whole of the works; when we reprinted we could not tell the quantity that were needed, and we consequently reprinted at a kind of hap-hazard, and ultimately, we had to waste immense quantities on

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which Excise duty had been paid; many works were stereotyped to avoid this, which have never repaid our outlay, to the amount of 1,000*l.* or 2,000*l.*

That is to say, quantities which you could not sell, but which had of course paid the duty on paper?—Yes.

So that you were charged with the duty upon what was consumed by the fire, and with so much more duty upon that which was printed to replace that which was consumed?—Yes, and a great deal more, arising from the uncertainty of what might be wanted.

Would not that uncertainty have existed before?—No, we could tell the quantity on hand, and we could tell from our books the quantity we should want to equalize them, but after the stocks were destroyed we could not tell the quantities that were destroyed; my attention was also called to it again about 1826, when the trade was very much depressed, and when it was a very losing concern, not only in our branch of business, but I apprehend in others; and I have taken trouble to collect the revenues from the year 1812 to 1832, both as to what was paid in Scotland, Ireland, and England, and also the drawbacks in those countries.

There was no change in the duties at that time?—There has been no change during the whole of the period; the amount of duties has very much increased in England and in Scotland, but in Ireland it has rather diminished, and the drawbacks for England have decreased, and for Scotland and Ireland they have increased.

Do you consider that the present amount of duty interferes materially with the production of books, and in particular, of cheap books?—I think it does, very materially; for in the first place, there is the duty, upon which we always calculate the paper maker lays a profit, upon which the stationer then again makes a profit, upon which we are also obliged to charge the public more; and as the duty is to be paid always within about three to six months, and we do not, taking the general average, turn round that capital again under two to three years, so that it is going on at compound interest, and the business being so extremely uncertain, that the books that do pay are obliged to be charged at what may be termed extravagant profits, in order to cover the expenses of those that do not; so that, though we do not attend to volumes so much as the book trade generally, yet, as far as my attention has been called to it, it really amounts, upon moderate sized volumes, to more than cent. per cent. upon the original duty; and then, where we print a large quantity, and the sale happens to be extremely small, we have to sell the remainder for waste paper, and that also operates very seriously; I should also mention another operation which affects the amount of a duty that a book pays before it reaches the public, that we have great wastes in printing, the men spoil such an immense quantity of sheets; so that the waste before and after, costs from 3*d.* to 10*d.* a pound weight in its various operations.

Of the books that are published, have you any notion how many cover their expenses?—In the principal part of the books that we publish, our expenses are so great, and in many cases they are sold so remarkably cheap, that we must print from 6,000 to 10,000 before we can cover our outlay; I would mention one work in particular, the "Lakes of Cumberland;" our calculation is, that till we have sold 6,000 we do not realize our outlay; and we published another work, "Walker's Dictionary," of which it required 15,000 copies to be sold before it paid our outlay.

Of course, in the case of a cheap publication, the duty forms a larger proportion of the cost of the book?—I should say 30 to 40 per cent., including the millboards and other things; but in all our works we are obliged to have very large sales with very small profits, and sometimes we make very unfortunate hits; I would mention one in particular; we published a quarto edition of the "Portrait Gallery," and our calculation was, that we should sell at least 500; it was got out in a beautiful style, and printed upon a high-priced paper, and it was an utter failure; we did not sell 50 copies; and the fact is, that most of it will go to waste.

The Commissioners have before them a calculation given by Mr. Dickinson and Messrs. Magnay and Phipps; will you look it over, and state whether you consider it a fair calculation of the necessary charge to cover the duty upon a demy volume?—I am not so conversant with these calculations as others in the trade, but my own idea was, that it rather varied from 10*d.* to 2*s.* 6*d.*; this makes it out from 1*s.* to 2*s.* 8*d.*, but I do not think there is anything unreasonable in this calculation; but in our business we always venture upon large quantities, or we stereotype the work, and sink a large capital and take our chance of a sale.

So that, to you the duty, is a heavier matter than it would be in the case of a common bookseller, who does not hazard so much in that way?—I should think it is; and if we do not find our works sell, we perhaps send them to America, and receive merely something just above waste paper; as waste paper, it would sell for about 4*d.* per lb., and probably we sell them off at 6*d.* or 8*d.*; I might also mention, that if the total duty were off we should feel less interruption to business in our foreign trade, especially in small quantities; we are endeavouring to establish a trade in France, in Prussia, in Belgium and Holland, and our quantities for exportation are very small; it is either not worth our while taking the drawback, or the expenses upon a small return are very heavy.

	£	*s.*	*d.*
On one lot this week, the drawback is - - - -	2	16	6
Expenses - - - - - - - - - -	1	6	6
Leaving only - - - - - - -	1	10	0

What do those consist of?—There is stamp duty on the bond, &c., and some other expenses attached to it; they are not what may be called heavy, but they are heavy upon a small quantity, and then there is the time and trouble; we must have an officer there, and we must be in attendance ourselves; and if the duty were abolished, there would be a much greater facility for trade.

Do you consider, that if the paper duty were abolished you could carry on an advantageous

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trade with those countries?—We could; and it was particularly illustrated when the duty was taken off, and the trade thrown open in our trade to Ireland.

Did you find then that your trade was extended by communication with Ireland?—Yes, there was no interruption; we had not to wait to send large quantities, and it took less capital.

In Prussia, in Belgium, and in France, is there any heavy import duty upon our books?—No, they are very reasonable both in France and Germany, much lower than our duties, except for French language books, and they only amount to about 5*d.* per lb.

You would not be able to print French works here to send them to France?—We have ventured upon the "Lakes," and a work on India, "Captain Elliott's Sketches of India," both in the French and in the German languages, but the quantities are small, and we do not find any interruptions there, from their being small, but we do from the circumstance I have mentioned; the fact is, that we want to send once or twice a-month in small quantities, for if we send large quantities they are wasted.

If the duty was to be repealed, do you contemplate a great extension of your foreign trade in the publishing department?—I think so; we sell there for lower prices than in England, inasmuch as it is an extra sale, and we do not calculate the expense of authors, artists, engravers, and so on; we say, whatever we get beyond paper and print, it is clear gain.

Do you think you could get up a work, of the same description with a work got up in one of those three countries, as cheap as they can, supposing the duty was repealed?—I am decidedly of opinion that we could sell quite as cheap, if not cheaper; I will mention one proof of it: "Walker's Dictionary," which is very heavy in the composition, requiring very heavy charges for the letter-press, we sell 1,000 copies together as low as 2*s.* 9*d.* a copy; it contains 42 sheets, 672 pages; and we have sold large quantities of them abroad, but we must send them in small quantities at a time; we send, perhaps, a lot to Calais, to Rouen, to Paris, and to the south of France, and some to Antwerp and Brussels, Leipsic, Berlin, &c.

Do you find that the consumption abroad of English works of that description is increasing?—Yes, and also to India, and to various British settlements.

Are you of opinion that the consumption, by the lower classes, of cheap books, has increased considerably?—It has very much increased, but not in our line of business. Now, if the duty were taken off paper, I have long been of opinion, that we should bring our works again into circulation, such as I mentioned; the "Life of Christ," the "Duty of Man," the "Pilgrim's Progress," "Barclay's Dictionary," the bibles, histories of England, and voyages and travels, and works of that kind, for their prices were generally arranged at a time when paper was much higher, and during the war time, so that we should not hesitate instantly to bring them out, upon the average deducting from 25 to 33 per cent.; we should try them with the public again, particularly amongst the cottagers and mechanics.

You consider then, that upon an article of that sort the effect of the paper duty is to raise the price considerably?—It raises it in all its operations; my opinion is, that the result would be a vast increase of employment, and as far as employment goes, to national prosperity; that it would operate from the collection of rags upwards through every branch of the paper-makers, printers, authors, artists, engravers, type-founders, binders, both the binders in cloth and in leather, the whole of which is, of course, spent at home; and there is another thing I would mention; I have always considered that we have done a great deal towards tranquillizing and producing quietness and good order in the lower classes, for the home branch of our business is amongst the lower classes.

Do you consider that the making paper cheaper would at all tend to the increase of dangerous publications; or do you think that, supposing the good and the bad moral article to be equally cheap, the poor would prefer the good one?—I am decidedly of that opinion; for, many years ago, when Lancashire was in a ferment, injurious publications did just sell for a day, but during the twelve months we could always beat them out of the field; and when the Five Acts passed, I gave evidence to that effect, and the then attorney general, Sir Robert Gifford, introduced a clause into the Act, in order to keep us out of the operation of the common informers; we were not to be attacked but by the attorney general himself, we were not subject to the mere common informers. I would beg leave to mention, that the operation of the duty upon all the covers that we use in our business, is much heavier than upon the printed volumes; it falls very heavily upon the coloured papers, of which we use large quantities.

What is your opinion of the operation of the present mode of charging the duty on paper by making two classes?—My opinion of its operation is simply this: that writing paper is worth to the public 1*s.* 9*d.* per lb., that the duty may be rated at 4*d.*; that the printing paper is from 10*d.* to 1*s.*, and that the duty of 3*d.* amounts to 5*d.* and 6*d.*, and much more in many cases, in its operation on ourselves, but necessarily, much more to the public; then, what is called the wrapper paper, is worth from 6*d.* to 8*d.* per lb., and the duty is 3*d.*, to which may be added all its accompaniments. Then, I would mention the operation of the duty also upon millboards, which are cut so much to waste, that although it is only 2½*d.* per lb., it is almost doubled in its operation; I do not know whether the Commissioners are aware of the vast quantity of waste after books are printed.

You mean the quantity of residue which are sold as waste paper?—Yes; there is one person, who last year and this year has bought as much as 60 tons per annum of waste, and from 12 to 15 tons of what are called remainders.

What is the difference between waste and remainder?—Waste is that which is sold as waste paper, and remainder is that which is sold in the shape of books, and which sell for a little more than waste paper among the country dealers; these books have been kept from one to 20 years on hand, so that the compound interest, and insurance, and a variety of other things, amount to an enormous sum.

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Have you turned your attention at all to the subject of the repeal of the duty on almanacks?—We do not deal in almanacks; but there is no doubt it will very materially increase the consumption, and that of employment also, and very materially increase the amount of the duty upon paper; my own rough calculation is, that there will be more gained by the increased amount of the duty on paper, than what will be lost upon the stamps; were the duty on paper taken off, it would throw into our hands, especially if we had what I proposed in this printed paper, in 1826, an allowance upon our stocks in various depôts, perhaps 5,000*l.* worth of capital, which would enable us to bring into operation our folio bibles, and our folio History of England, for we should endeavour then to cut the thing down to an extremely nice point, and bring them before the public, and persuade them to take them for their increased cheapness, and that would increase the consumption of paper very materially.

It appears, that you stated in 1826, that you considered the duty on paper to amount to about 33 per cent.; do you consider that the reduction of price since that time has increased the proportion?—Certainly; the duty is much larger now in proportion than it was in 1826; the price of paper has been much diminished by the introduction of machinery, and a variety of other things, and the increased competition, and the less rate of profit; paper, which used to be worth 1*s.* 4*d.* per lb., is now worth about 1*s.* per lb.; the net amount of duty upon a ream of paper of 20lb., at 1*s.*, is 25 per cent.; but when all the other incidents are considered, it amounts to considerably more.

To what do you attribute the present great increase in the quantity of paper made?—In 1803 I resided in Bristol, and I think, at least two-thirds of the people in the country could not read; at the present time, I should say there is not one in 20 but what can read, consequently there are more books sold.

You attribute it, then, very much to the great increase of printing?—The great increase of printing, arising from the great increase of education.

Do you think that it is likely to go on increasing?—I think it is, though there are very few people now but what can read.

Supposing the duty were not totally repealed, but were considerably reduced, would that be productive of considerable benefit?—If the duty were retained at all, we shall still be subject to all the inconveniences of the drawback system, and there will still be all the expense and trouble of the surveys at the paper mills; at present, a paper maker must take out a licence; he is under considerable restraint; his time is occupied in attending to the officers, and his carts and waggons can only go at certain times, and he is under continual apprehension of committing errors; and all that operates in creating expense. I will mention what took place to ourselves at Liverpool, about the year 1820: we were sending out one ream of paper to a copper-plate printer, we had opened the wrapper to make it perfect, the ream was seized, we were put to considerable trouble before we got the paper back, and we ultimately had to give the man something for seizing it, because they saw clearly that there was no fraudulent intention; at that time we were more directly connected with the mills than we now are, for we bought more directly from the mills.

Do you believe that it is the regular practice to act according to law, and to cancel the wrappers when they come to you, or is that neglected?—It is neglected by printers; we seldom cancel the wrappers; we wet the papers upon the wrappers, and if we were to ink them or destroy them, we should so far injure our property; the stationers, I believe, ink them, but the printer does not take the trouble to do it.

Are you aware that you are liable to a penalty for not doing it?—Certainly, we are; but when you have been 30 years in business you lose sight of it. It has always appeared to me, that allowing the wrapper and stamps to be destroyed affords the readiest way to defraud the Revenue, and two facts are within my own knowledge to prove this.

Suppose the Commissioners were disposed to recommend a reduction of the duty till a full repeal be accomplished, what reduction do you consider would be most expedient?—My opinion would be, that the duty ought not to be the same on every kind of paper, but if any reduction is to to take place, the greatest reduction will afford the greatest benefit. If the duty were decreased one-half, I should think that the revenue arising from it would not be very materially reduced, perhaps 15 per cent., or up to 25.

Taking the duty upon first class paper at 600,000*l.*, supposing you reduce the duty to 1½*d.*, you do not consider that the revenue would be reduced 300,000*l.*?—No, certainly not.

You think that the reduction of duty would materially increase the consumption?—Very materially; there is one operation, after all, which must be looked at, and that is, the raw material; it would require time for it to increase.

You think there would not be sufficient raw material at first to answer the demand?—Not at first.

Is it not the fact, that the manufacturers now employ a great many materials for making paper which they never used formerly?—They do; the plaster of Paris for example; and then they bleach the printed calicoes, and make them white.

Do not they employ the waste of cotton and the waste of silk?—They do, the waste of cotton; and I have it from the authority of Mr. Crompton, in Lancashire, that they are introducing the raw cottons. If they can accomplish that at a reasonable price, it will furnish an everlasting source of material, because cottons can be grown to any extent. There is another circumstance I may mention. Our papers are all heavier than foreign papers. A French paper of 15 lbs. weight handles as thick as an English paper of 20 lbs. I suppose it arises in a great measure out of the use of plaster of Paris. The duty is paid upon the plaster of Paris, and that enables foreigners to compete with us more. There is another circumstance which I might mention. The booksellers, after all, are not so anxious to have the

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duty taken off, but the effect of it is to be regarded in this light: it immediately reduces the value of our stock; hence in this paper which I sent round, I wanted to have an allowance upon our stock. My attention has been called to the point, and the remedy I would propose is to reduce it a farthing per quarter pound weight, and so spread it over a great length of time.

Have you reason to believe that the duty is much evaded?—I do not think it is much in England.

Is it in Ireland?—I sometimes suspect it is. I do not understand why Ireland has fallen from 34,160*l.*, paid in 1825, to 20,868*l.* in 1831; and I think it used to be greatly evaded in Scotland, and, as a proof of it, that Scotland has increased from 52,600*l.* in 1825, to 101,405*l.* in 1831. I never knew above three cases of evasion, and we then dealt entirely with mills; one I thought was a mistake; we called the attention of the parties to it; they begged that we would put the thing on one side, and say nothing, for they should have a tremendous trouble with it. It was in fact a few reams without any stamp. Another case was one in which the parties were severely fined. It was a house in Manchester, who used to do it in collusion with the Excise officer. And another case was where a man sent a cartload, which evidently had not paid duty, and we would not receive it; and we threatened to lay informations against them if they ever did so again. Of course we should have suffered if it had been seen upon our premises. But I am of opinion that latterly there has not been much evasion of duty.

You employ a great many professional artists to prepare your works?—We employ artists in the Mediterranean, Syria, India, and in various parts of England and Scotland, and we pay about 300*l.* a-week wages to artists and workmen, and so on, and we pay great attention to the business to spread it over every part of the world.

Have you derived much convenience from the removal of the pamphlet duty?—Very great convenience; the removal of the pamphlet duty gave us much greater relief than the mere amount of the duty paid, arising from the annoyances and trouble attendant upon sending in the pamphlets, and complying with the regulations of the law, and in fact it was never collected in the country at all; there were very few places in the country where it was worth while to collect it.

Minutes of Evidence taken before the Commissioners of Excise Inquiry, at Edinburgh.

Sir HENRY PARNELL, Bart. M.P. in the Chair.

Appendix No. 50.

Edinburgh, 7th November, 1833.

No. 50.
James Cornwall, Esq.
Jan. 1833.

James Cornwall, Esq., Collector of Excise, Edinburgh, called in and examined.

You have paper manufactories?—Yes.

Are there any extensive manufacturers in your district?—Yes, some pretty extensive.

Are the duties well paid?—Yes, I think they are very well secured.

Have you had any instances of fraud detected?—There is a case now pending: I do not know whether it may turn out to be a case of fraud, or not. Some paper was sent by a manufacturer here to London: he alleges, I understand, that his foreman shifted the wrapper from one to another in order to accommodate the weight and description of paper wanted. There is a trial depending in the Exchequer, which will come on in the month of May next. At present I cannot tell whether it was a case of fraud or irregularity.

Is there any paper stainer here?—Yes, there is one in Edinburgh.

What do you suppose are the principal means of fraud with regard to the paper duty?—The only fraud they can commit would be by filling returned wrappers with paper which has not been charged with the duty.

Jas. Cornwall.

Appendix No. 51.

Edinburgh, 7th November, 1833.

No. 51.
A. M. Carr, Esq.
7th Nov. 1833.

Andrew Morton Carr, Esq., Solicitor of Excise for Scotland, called in and examined.

You have had a case of fraud with regard to paper lately?—I have had three or four cases lately; there are three connected together ready for trial now; one of them is a very bad case.

What is the nature of the transaction?—The paper maker sold a quantity of paper to a stationer at less than the market price on consideration of his returning to him the labels and wrappers on the reams. The duties are secured by means of the labels and wrappers put on each ream of paper; and a dealer in paper is required to destroy them on opening a ream for use, and not to return them to the paper maker under a heavy penalty.

What is the other case?—The other case has just been ordered for prosecution, on a large seizure of paper which took place in London. There is an Act of Parliament which says that any person receiving paper liable to seizure, if he gives information thereof, shall receive the value of it on its conviction. The paper dealers in London to whom the

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No. 51.
A. M. Carr, Esq.
7th Nov. 1833.

paper in this case was sent gave information accordingly. On investigation it appeared that all the reams of paper, amounting to three or four hundred, I believe, in number, were in wrappers, the upper and under parts of which, and the labels thereon, did not correspond. Of this there is no question, but I understand the trader tells an extraordinary story to account for it. He says that two quantities of paper of 200 reams each were charged at his mill on two days; one quantity marked, I will say, 18 lbs. weight each ream, and the other marked 19 lbs.; and that his foreman finding, after the charges had been made by the officer, that the total weight of the quantity of reams marked 18 lbs. exceeded the total weight of those marked 19 lbs., he changed the upper wrappers on them all from one to the other. There are other circumstances attending the case which I believe will go to trial, as the trader says, I understand, that he is desirous of showing that there was no fraud committed on this occasion by sending out uncharged paper in old wrappers, which the state of the paper seized would seem to evidence.

A. M. Carr.

Appendix No. 52.

Edinburgh, 9th November, 1833.

Mr. *James Watson,* Collector of Excise, Haddington, called in and examined.

No. 52.
Mr. James Watson.
9th Nov. 1833.

The Commissioners have had some gentlemen concerned in the paper trade before them: they complain of inconvenience in the mode of paying the duties, and the risk in getting their checks accepted: they pay their duties to you?—They do. Mr. Brown, and the other paper makers on the North Esk, pay their duties to me, and those on the South Esk also.

They say they would prefer paying them in Edinburgh: is it possible to arrange anything to give them greater facility of paying?—The facility they have at present is, that they send me a cheque to Dalkeith, where I attend, being the nearest market town, eight times a year. Some of our remitting banks have objected to the cheques on the banks, because they are not certain whether there may be funds to meet those drafts. They request that those drafts may be signed by the bankers on whom they are drawn: if that is not done, they consider that I am responsible. I hold that they must pay me in the current money of the country, or in drafts accepted by the banks.

Do you know why the alteration was made about pasting the labels on paper not over the knot?—I do not recollect; but I know that when the labels were pasted over the knot, I tried the experiment in the Excise office, when I took off the string and altogether, though they were knotted. If they put the reams into a press, they might draw out the paper and replace it with other.

Do you consider the paper duties well collected in your district?—I think they are pretty fair in Haddington Collection: that there is not much fraud.

Generally speaking, the Excise duties are well paid in your district?—I have not lost a penny of money since I have been there.

You think there is little fraud practised by the dealers in the different branches subject to the Excise duties?—I do not think there is a great extent of fraud: I think it is a mere trifle.

Do you find that your officers execute their duties well?—In general very well.

Has there been any considerable reduction in the establishment of officers in your district of late years?—There has, when the different duties were repealed, and reduction of establishments was carried as far as practicable.

James Watson, Collector,
Haddington Collection.

Minutes of Evidence taken before the Commissioners of Excise Inquiry, at Dundee.

Sir HENRY PARNELL, Bart. M. P. in the Chair.

Appendix No. 53.

Dundee, 15th November, 1833.

Mr. *John Clark,* Acting Collector of Excise, Elgin, called in and examined.

No. 53.
Mr. John Clark.
15th Nov. 1833.

By what means are the paper duties evaded in Ireland?—By all manner of means. By using returned wrappers in general, and I believe forged stamps; and women are employed to take it out from some of the mills under their cloaks, and make different trips in the day.

Have not the Revenue Police had notice of these practices?—Yes; but they cannot stop them.

Cannot the regular Surveying Officers stop them?—No: the Board of Excise have tried every means; they have stationed officers on the premises, and taken other measures to prevent it.

Have the Board the power of refusing licences to parties who are implicated in frauds?—I think they have not. They can refuse licences to the distillers, but I believe not to the paper makers.

Do you know of any one paper maker who is supposed to commit these practices more than others?—There are several that commit them, and there are some honest traders; but in general one compels another to be fraudulent.

Examinations.

No. 53.
Mr. John Clark.
15th Nov. 1833.

Where is the principal seat of the paper manufacture?—In the neighbourhood of Dublin.

Have there been any prosecutions against them?—There have been several Exchequer trials, but they have not had the effect of putting down the frauds.

Have they been convicted?—Some of them.

Do you remember the names of any who have been convicted?—Yes: I believe some of the Sullivans have been convicted, if not others.

Do they go on still?—I believe so; and some of them appeared to be extending their concerns, and increasing in business, when I left Ireland.

Was there any additional strictness in the survey?—The Board attempted to station officers on the premises constantly, but that did not answer the purpose, for the fraudulent manufacturer would not work in the day time, and in the night the officer has no authority to enter without a constable; and shots were fired in the neighbourhood of the officers, and other steps taken to deter them from performing their duty. This system harassed the trader, but it did not secure the Revenue.

Was he prosecuted to conviction?—I think the chief detections were made not long before I left, and that the proceedings were then depending.

Who is the Collector of the Dublin district?—Mr. Pape is in Dublin, but the paper mills are in Naas Collection, and Mr. Morewood is Collector of those duties.

Who is the Solicitor in Dublin that acts for the Excise?—Mr. Saurin.

JOHN CLARK, Surveying General Examiner.

APPENDIX No. 54.

Dundee, 15th November, 1833.

No. 54.
Mr. Thos. Drumbreck.
15th Nov. 1833.

Mr. *Thomas Drumbreck*, Collector of Excise, Perth, called in and examined.

Do you consider the paper duty to be well collected?—Perfectly.

Are you aware of any improvement that could be suggested?—I am not.

It has been suggested that it would be a great accommodation to the manufacturer if the duty were made uniform, doing away with the distinction between the classes; that if the second duty were increased a trifle, and the first class brought down, and an uniform duty of twopence imposed, it would save a great deal of trouble, and be acceptable to the trader?—There is a great difference of duty between the two classes, and we have sometimes a difficulty to know which is first class and which is second. Wrapping paper is accounted first class: there is no second class unless it is made entirely of tarry ropes unbleached: if it is found there is any mixture of other materials, such as the refuse of flax, it is liable to the first class duty.

Do not you suppose there are many materials of which this second class paper might be made, if the manufacturer were left at liberty?—There are other materials he might use without producing a better article; but as the paper would not be made from tarry ropes only, it would be liable by the present law to first class duty.

Does it occur to you to suggest anything which would be of advantage; any change in respect of the duties?—I think the duties were never better protected than at the present moment, in the malt, distillery, and paper.

THOS. DRUMBRECK, Collector,
Perth Collection.

APPENDIX No. 55.

Dundee, 15th November, 1833.

No. 55.
Mr. James M'Laren.
15th Nov. 1833.

Mr. *James M'Laren*, Collector of Excise, Aberdeen, called in and examined.

You have four paper makers in your Collection: are they in the neighbourhood of Aberdeen?—Yes: the most distant of them is only seven miles from Aberdeen; three of them are within five miles.

Is the duty on paper well collected?—I think it is.

Do you think there are any opportunities of fraud?—I am not aware that there is much fraud.

Are the wrappers ever used again?—I believe that is practised by small paper makers; but I do not think that paper makers of any respectability practise it.

It has been suggested that there might be considerable convenience, both with regard to the collection of the duty and the manufacturers generally, if the distinction between first and second class were done away, so that one uniform duty should be put on the whole, by raising the second class and diminishing the first, so as to keep an equal rate of duty throughout?—It would certainly obviate much inconvenience and complaint on the part of the trader, for it sometimes happens that the officer and the trader differ in regard to what is first and what is second class. I dare say an equalization of the duty would save much trouble, and be beneficial to the revenue.

The present regulation restricts the second class manufacturer from making it from any but one kind of material?—Yes.

Do not you think that might be inconvenient in preventing his using materials that might be found out as applicable to the making of that paper?—That is very probable.

JAMES M'LAREN.

MINUTES of EVIDENCE taken before the COMMISSIONERS of EXCISE INQUIRY, at Glasgow.

Sir HENRY PARNELL, Bart. M. P. in the Chair.

APPENDIX No. 56.

21st November, 1833.

Mr. *Richard Jenner*, Collector of Excise, Glasgow, called in and examined.

Examinations. No. 56. Mr. Richard Jenner. 21st Nov. 1833.

Have you paper manufacturers here?—Yes: a good deal of paper is made here.

Is that free from smuggling?—I think it is. The paper makers complain that they cannot meet the market in Ireland; but I think in Scotland and England the duties are very fairly levied, from everything I can learn.

Has anything occurred to show there is illicit dealing going on in Ireland?—Yes: some instances have occurred here. I saw a letter this morning from a gentleman, which relates an occurrence that took place some time ago, when Irish manufactured paper was found in wrappers belonging to Scotch manufacturers. They had taken the paper out of the wrapper sent from hence, and inserted other paper.

Do they send any paper from Ireland to Scotland?—They used to do a good deal, and quantities are now made up into books, and sent to the stationers, I understand.

RICHARD JENNER, Collector.

MINUTES of EVIDENCE taken before the COMMISSIONERS of EXCISE INQUIRY, at Edinburgh.

Sir HENRY PARNELL, Bart. M. P. in the Chair.

APPENDIX No. 57.

9th November, 1833.

Mr. *Charles Cowan*, Mr. *James Brown*, Mr. *George Laing*, Mr. *James Craig*, and Mr. *John Milne*, a Deputation of Paper Makers, were called in and examined.

No. 57. A Deputation of Paper Makers of Edinburgh. 9th Nov. 1833.

What are the principal regulations under which you carry on your business as paper makers in regard to charging the duty?—*Mr. Cowan.* We are bound, in the first instance, to give notice to the Excise as to the quantity of labels we require, or are likely to require, during a certain period. Those labels we give a receipt for, and are bound to keep an account of, of course. Then we are obliged to paste them on wrappers of the various sizes of paper which we manufacture, and after the label is firmly attached and dry, we tie up a ream in the mode of that I produce: we then affix the particular class of the paper, the estimated weight, and keep an account of the uncharged paper, in such a situation that the officer can at all times take the account, and see every label on the stock. In producing the paper to be charged, we have to affix the estimated weight, the progressive number, beginning every quarter with number 1, and the quarter itself in which it is charged, and the date; the officer then repeats the estimated weight (twelve pounds in this case,) and affixes his name and the stamp denoting the charge of the duty: sometimes it is put into the scale first, and sometimes afterwards.

The charge is by the weight?—Yes: threepence a pound weight on first class paper; all paper made from any other materials than old ropes is subject to the first class duty.

Have not you entries to make?—Yes, entries of all our premises.

Do you not make entries daily of the quantity of paper made?—Yes, we do.

Have you anything to suggest with respect to those regulations?—Yes; there are various topics which I wish to go into. There is one hardship to which the trade is subjected, which I think was not contemplated by the law, at least to its full extent; that is, the time during which it ought to remain on the premises after it is weighed by the officer. The law requires that it shall remain twenty-four hours after it is charged with the duty. The law also provides that the officer shall attend at a specified hour, upon previous notice being given, to make his charge. Now, if the officer should, either from neglect or unwillingness, or inability, not attend at the specified hour, the trader is still subject to have his paper remaining on his premises twenty-four hours after the expiry of the officer's charge; so that in fact it becomes with us, especially with mills at a distance from a market ten or twelve miles of land carriage, a delay of two days in the place of one. We generally give notice to charge paper, for instance, at six o'clock in the

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morning, being bound to give so many hours' previous notice; if the officer should not be able to come at six, and cannot come till ten or twelve, he is occupied for two or three hours according to the quantity, and the Excise say we are not at liberty to send away till the twenty-four hours after the completion of his minute, as entered in his book. Now it used always to be considered that we were at liberty to send away twenty-four hours after the date at which the officer ought to have attended according to the notice; and we conceive that would be sufficient for any check for the protection of the Revenue, and would be a very great benefit to the trade, in the way of getting their goods more rapidly to market. The paper would generally remain all the succeeding night, and for a part of the succeeding day, in a state for being re-weighed.

Mr. Brown. That was the way, and was always understood to be the law, until Mr. Carr's time. I persisted in charging mine in that way, and dispatching it, and for that I was exchequered.

You calculated twenty-four hours from the time that the officer ought to have attended?—Yes; and Mr. Carr said, 'according to your doctrine, if the officer is never able to come, you may send out the paper without charging the duty at all.' I said, most certainly; if you cannot find an officer, I will take two respectable individuals and weigh, and will pay the Excise for the duty the amount those men can swear that it is the full duty, and send out the paper. He says, 'We will not allow you to send out a ream until it has been twenty-four hours after the charge.' I said I should do it; and he said then, he should exchequer me for it; but I did not choose to stand the trial for it.

Is there any fraud which can be prevented by that?—The fact is, it is no check. We always know when the man is coming, the day he is to come, and we know before he comes on the ground that he is there; and is it to be supposed that we will have paper on the premises liable to the penalty? He never gets more than a pound or two pounds on a charge of five, or six, or seven thousand pounds weight; and that pound after putting us to the enormous inconvenience of retaining six, seven, or eight men to get it re-weighed; perhaps not that. Another time he comes and weighs the same quantity of paper, and loses twelve or twenty pounds. I say you have lost; 'O yes,' he says; 'but the weight must remain as it was; you must pay the whole duty; I cannot alter it after a loss of weight.' The officer having overcharged us, not a farthing will he take off, though he finds out that it is so.

If the officer weighs erroneously, and the supervisor discovers it, you do not get it off?—I presume that the law does not allow of that.

The only object of the twenty-four hours is to allow the supervisor to re-weigh?—Yes.

Even if there is a fraud, you have the means of preventing that being discovered before he comes?—Yes; those that would be inclined not to pay their duty from want of principle might connive with the officer. But still there is another check; we keep a departure book, wherein we enter every ream that goes away from the mill, where it is going to, where it is sent; and the officers have it in their power, at all times, to go and check that paper, which would really be a check, but in the way it is done it is no check.

Mr. Cowan. I hold that the check is necessary after the weighing by the officer, in order that the supervisor should have an opportunity of re-weighing the paper.

Mr. Brown. Certainly, if he comes in time to do it. Then as to the mode of weighing the paper, it is said that the scale must preponderate in favour of the revenue. Now what one man calls a preponderance, another calls no preponderance; therefore, every officer who weighs has just his own ideas what the preponderance is, and that is the way that there is a difference between the supervisor and the officer, owing to this preponderance. One man makes the scale preponderate a good deal, another just leaves it on the nail; so that there is a constant squabbling with the men about the weight.

You have, however, an allowance?—We have an allowance of two per cent.

Is not that sufficient?—Our situation is this: if I were to have an order for a thousand reams of this paper, to weigh ten pounds, if a customer says it must weigh ten pounds, in order to secure myself against the danger of having the paper returned on my hand, I keep it full weight, and all the over-weight I lose; so that the duty paid above that is a loss; it takes away my profit to make it up, and there is such a competition now in trade that we cannot afford it. I should not mind my stuff and my labour, but I feel the loss of paying the duty to the revenue.

Mr. Cowan. The next topic I would mention is with regard to lapping paper. We have always been used, till the last three months, to be allowed it free of duty. I am a maker of fine paper, so are the two gentlemen on my left. Mr. Laing being a maker of brown paper, second class paper, we have always been allowed to get lapping paper, coarse brown paper for the wrapping up our bundles, from Mr. Laing's mill, under certificate, without paying duty, for the purpose of lapping up the bundles when they go out. That practice has been discontinued within the last two months, consequently we must either make lapping paper for ourselves, which would be allowed us, but which would destroy our machinery, which is for fine paper, and not adapted for working coarse stuff, or we must pay the duty on the paper.

Do you mean that the practice has been prohibited?—Yes; by the Board: by an order, I believe.

Mr. Laing. No; I believe it was the interference of one of the supervisors, Mr. Turpey.

How did the prohibition arise?—*Mr Cowan.* I do not know the cause of it; there was verbal notice given to us by the officer.

Mr. Brown. I never received any notice. I immediately made a representation to the Board.

Has it been the case in other districts?—I am not aware; it is quite recent, within the last two months.

Mr. Laing. It was the practice all over England to have that lapping paper free of duty: it brings no advantage to the manufacturer; he laps his paper at his own expense, and he gets no allowance for it.

Mr. Brown. It is no loss to the Revenue. Undoubtedly the whole of that lapping paper goes to some mill, where it is made into paper, and pays the duty.

Mr. Cowan. Of course Mr. Laing, and other manufacturers of lapping paper, are allowed to pack their own goods in such lapping paper free of duty. It is not intended they should pay duty on the paper they use themselves; or if we made it, we should not pay duty on it.

Your paper is weighed with the lapping paper upon it?—Not the lapping paper; we pack a certain number of these reams into a bundle, before we send it away; the paper used for covering which, is what I refer to. There are wrappers upon the reams; these are weighed with the paper, and pay the duty. The next point to which I would direct the attention of the Commissioners is with reference to the estimated weight upon the reams, which I consider very material. The last Act of Parliament directed the trade to put an estimated weight upon each ream, and allowed them a latitude of 10 per cent. for reams under twenty pounds weight, to vary from that estimated weight; beyond which variation they were seizable. Now, this was no doubt with a good intention, that the trade should buy paper with the estimated weight upon it; but it has become almost an universal custom for stationers to have paper made of a certain weight, and the weight put upon it a pound or a pound and a half per ream more than it actually weighs; and I conceive that it would be a very wise regulation to put a stop to that, and thus prevent an untrue weight on the wrapper; for the price obtained for the paper depends less on the real weight than on the weight actually marked upon it. I send paper to market frequently marked 18 lbs., whereas if it had been marked 19 lbs., which would have been allowable by law, I should have got a shilling a ream more for it. I sent some to London lately marked 18 lbs.; it weighed rather more than 18 lbs. I was told by my agent in London that if it had been marked 19 lbs. I should have got a shilling a ream more for it. The officer at present in weighing the paper, taking a scale-full of paper, fifty or a hundred reams, casts up the total weight. He asks the maker, or his servant, what weight do you put upon this? The maker generally puts a heavier weight than it averages; and is allowed to do so, provided there is not a greater variation than 10 per cent. If officers were enjoined to mark paper the real weight, it would not only have the effect of freeing the public from imposition by a lighter weight than is actually denoted by the estimate, but would also obviate fraud to a considerable extent. Here is a paper marked 12 lbs.; I am at liberty, by law, to put 12 lbs. upon that, though it weighs only eleven; and if I add to the ream, to make it afterwards weigh 13 lbs., the law allows in this way for a certain amount of fraud, which would be materially done away with by paper being marked with less rather than more than the real weight on its being first charged. For the security of the trader, I would still propose to allow the same variation of 10 per cent. on individual reams. There is, as every maker knows, a fluctuation in weight, and must be; but if paper was marked the real weight, allowing 10 per cent. for fluctuation on particular reams, I think that would be a most decided improvement.

Is each ream weighed separately by the officer?—No.

How does the officer get at the weight?—The maker puts an estimated weight upon it. Then the paper is weighed to see what weight it will bear. This paper perhaps weighs only 11 lbs., but it is marked twelve by the trader. The officer repeats that here.

He repeats the original estimated weight?—Yes; the charge is not according to the estimated but the real weight.

The entry upon that particular ream by the officer is not the precise weight of that particular ream?—No.

He takes the estimated weight as the standard of entering the weight he writes down?—Yes.

What is the use of having any estimated weight put upon the ream?—I presume it was for the purpose of informing the consumer of the weight of the paper he was buying.

Was not it for the purpose of serving as a check upon the weight of the paper, the quantity made?—*Mr. Brown.* Yes; I apprehend so.

Do not you make an annual return of the quantity of those estimated weights?—Yes.

So that it is in a sense a taking of stock?—Yes; that is done once a-year; we make a return of the real weight.

Mr. Laing. After the estimated weight is put upon the paper, that wrapper can be put upon a much heavier ream; that is another check.

Mr. Brown. What Mr. Cowan has already stated is an opening to fraud, marking it higher than the real quantity; the wrapper may be put on a heavier weight.

Is not the weighing of the paper by the officer a real check on the maker, and the foundation on which the charge of the duty rests?—Yes.

Is not that quite sufficient to secure the duty?—Quite sufficient.

Then for Revenue purposes the entering the estimated weight is no object?—None whatever.

And the Revenue would be as well secured if that regulation by which that is to be entered in the book, and afterwards on the wrapper, were discontinued?—Yes.

Then it is your opinion that the entering of the estimated weight is no protection?—It is no protection whatever.

You are required to enter daily the estimated weight?—Yes.

Mr. Laing. Yes; that is no check.

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Mr. Cowan. We have made it a practice, as the paper is not in a countable state, to do it by guess.

Mr. Brown. What Mr. Cowan wants to be done is a protection to the customer, not to the public; and that when the paper duties cease, which we hope they will very soon, this will regulate the matter between us and our customers. It is a very vexatious duty, and it must be allowed to be a tax on knowledge, which I must hope will soon be done away.

Mr. Cowan. The next point to which I will call the attention of the Commissioners is the placing of the label. Previous to the present Act the label used to be put over the knot, for what reason I do not know, except it was to open a door to fraud. The last Act did away with that, and enjoined the putting of the label in this fashion upon the wrapper [*showing it,*] the ream being tied up over that. Now, I hold that the duty would be infinitely more secure if the label was put over the knot, and it would also protect the stationer very much from heavy penalties which attach to him for the negligence of his servant. By the present law, a stationer is obliged, before opening any one of those reams, to deface this label,—deface, cancel, and obliterate it, otherwise he is subjected to 200*l.* penalty for each ream: it is quite a dead letter throughout the trade in England, Ireland, and Scotland. They often open a ream in a hurry to show to a customer, take out a quire, and do it up again, and therefore the law is constantly violated in that respect by the non-defacing those labels; whereas, if the label were upon the knot, as formerly, the opening the ream would necessarily do what the law requires, obliterate and destroy the label.

Mr. Laing. And it would prevent wrappers being returned and filled again, which is very frequently done.

Mr. Cowan. At the present moment we have a prosecution against us for a number of those labels being found in our warehouse in town not defaced. They were almost all the labels of other makers; they were not in such a situation as would lead to the suspicion of fraud, nor could it be in contemplation; they all contained more or less paper, but they were not defaced.

Mr. Laing. The great object of having the label placed upon the knot would be to prevent the wrappers being returned to the mills again and there refilled.

That is the principal means by which frauds are committed?—Yes, no doubt it is.

Mr. Brown. Either that or taking out the names.

Mr. Laing. And opening and filling them again is frequently done by mills in the neighbourhood of towns.

Mr. Brown. The greater the distance the greater the risk.

Is it considered that there is much fraud practised in the paper manufactory?—*Mr. Cowan.* I do not think there is much in this country.

Mr. Laing. In Ireland there is, but not here I think.

Mr. Cowan. I know that these wrappers are sent by the stationers in Ireland to Irish makers, and filled again. There are collectors in Ireland who get them and furnish the makers.

Mr. Laing. There is a friend of mine in Glasgow who ordered paper from a paper maker in Ireland: the reply he got was, that they had none of that paper in hand, but that they would make it immediately. The paper was made, and it came to them in the course of a few weeks covered with wrappers dated half a year back.

Is there much paper sent from Ireland to Scotland and England under those circumstances?—I dare say there is to the west of Scotland; and even to Dublin itself a great many goods may be sent under the same wrappers.

Mr. Craig. There is not so much since the drawback was done away.

How can this system go on in Ireland when the law is the same there as here?—*Mr. Laing.* There is a difficulty to get the law put into effect in Ireland.

If the officers do their duty, those frauds cannot go on?—*Mr. Brown.* There is a mill in the neighbourhood of Dublin; there are six officers in that mill, and the man says he is smuggling; they have the man in gaol, a man of the name of Sullivan.

When was the alteration made of not putting the label over the knot?—*Mr. Cowan.* By the Act of 1 Geo. IV., c. 58.

Did you ever hear any reason given for altering the law?—No; I have heard that it was some of the London stationers got it altered. The label used to be on the side; the string used to be tied in a knot, which, after being cut, could not be tied again. It was represented that, on opening the ream by dividing the string, they could not tie it up again with the same string. I remember that they used to get certain makers at that time to tie up their reams with double strings, that, after the ream was charged with duty by the knot here being under the label, which could not be tied up again, they used to get another string put outside for the purpose of tying it up again.

Mr. Brown. What would effectually clear everything would be, if a licence could be adopted; a licence for every mill, in the place of having a duty on the paper; a heavy licence duty.

How would you regulate the amount of the licence?—By the power of the mill.

Mr. Craig. I do not think that could be very easily done; it was tried in Ireland.

Mr. Brown. They did not do it in a proper way there; it would be liable to increase in case of increase of power: a distiller gives notice when he is going to increase his power.

Would not the case of paper be liable to the same alterations with regard to the quantity made as was the case with the distilleries when they were charged with a licence?—There might be some difference, but the quickest mode is now followed in all the mills.

Might it not give an advantage to large capitalists which would not be quite fair as to small capitalists?—Then the licence would be in proportion.

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Mr. Cowan. There would be a great difficulty about it, I conceive. I do not know whether coupling a licence duty with a real duty, a halfpenny or a penny a pound on the quantity declared by makers on oath, and such quantities published quarterly, would not answer the purpose.

There is no regulation requiring an officer to take an account of the materials used or the gauge of their vessels?—*Mr. Brown.* No.

So that you are free from many of the regulations to which many of the traders are subject?—Yes; but the keeping it so long, and the officer re-weighing, is very troublesome.

You appear to suffer also by fraudulent traders?—Yes.

Your object would be to make the present regulations as convenient as possible to secure the Revenue and stop fraudulent trade?—Yes; but if the duty was all equalized, and there was only one class instead of two classes of paper, that would shut one door to fraud. I saw paper in Edinburgh lately, charged as second class paper, that ought to have been charged first class.

You think there would be less fraud and more revenue got by taking the whole together?—Yes; the one might be wrought up a little and the other let down a little.

The duty on the first class is threepence, and on the second three halfpence: what do you say would be a fair average duty to secure the same revenue?—I should think twopence would do it.

What would the manufacturer of second class paper say to that?—*Mr. Laing.* We should have to get up our price a halfpenny.

At present you are restricted in the use of your material?—Yes.

By having one duty, of necessity that restriction would cease?—Yes.

Perhaps that would compensate you for a small additional duty?—I do not know that: I make both first and second class paper.

There are other materials besides old ropes to make second class paper, are there not?—No; but there are different classes of old ropes.

Mr. Cowan. They are prevented washing the old ropes.

Mr. Laing. It would be for our own loss if we washed them: the consumer is anxious to have a brown article, and if we washed them it would become white.

Mr. Cowan. In the case of packing paper for exportation, which we do occasionally to a considerable extent, we are bound to observe all the details of the law here, in filling up the estimated weight, putting on the number, and so forth, when the wrappers containing it are immediately afterwards by the packing officer to be destroyed; and I contend that, as it always requires the presence of two officers, one weighing would be quite sufficient to charge the duty against us, and to entitle us to the certificate of the drawback, and that the time of ourselves and our servants and the officers would be saved considerably if that could be done. There are now two weighings, subject to all the details of the law, and we get the paper unnecessarily injured by being knocked about twice.

When is the first weighing?—On the paper being charged with duty. We wish to have only one weighing; there would be a saving of labels, a saving of wrappers, and a saving of time.

That, when the officer charges your paper, one operation should serve for both when it is packed for exportation?—Yes; we are entitled to the drawback only after the sailing of the vessel: we weigh it first, and then weigh it again next day; the weighing is the least of it; it is the filling up all the details of the labels; the labels are taken off and burned; both officers are required to be present.

Where is it deposited after weighing for exportation?—It is sent to the Excise office at the port of exportation, and is there checked in the usual mode: the officer's certificate is sent to the Excise by post, and the particulars of the paper with it.

In what way does it get into possession of the Customs?—It is transferred from the Excise to the Customs.

Does the Custom House officer examine it again?—He has it in his power to open one or more packages or boxes; he generally opens one or more.

Have you any more trouble about it after it leaves your mill?—No.

Who pays you the drawback?—The Excise.

What is the amount of the drawback?—The same as the duty, threepence a pound.

You think the drawback sufficient?—Yes, quite.

When do you receive the money?—About a month after the clearing of the vessel.

When do you pay the duty?—Sometimes not so soon as that; generally the duty is paid sooner.

What is the regulation about the time of paying the duty?—The duty is payable about six weeks after the conclusion of the round in which it is levied.

When is it actually paid?—It is paid then. The collector gives notice of his sitting day: we pay it about six weeks after the round in which it is leviable. Of course there are generally two rounds due.

Is there an extensive exportation of paper?—Not from this neighbourhood; there is from Glasgow; I think it is likely to increase.

From what circumstances?—From the great improvements made in paper machinery, and the consequent reduction of price.

Have you any advantage over foreigners in making paper as to the materials?—No, except that they are making paper in Lancashire of very low materials, the refuse of the cotton-works. There is another point which refers to us individually: we have three mills about ten miles off at Pennycuick, which I humbly conceive ought to be under one entry and one

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licence; they are all, I would say, contiguous. The Act regarding licences declares that a maker shall be entitled to have his mills under one licence provided they be adjoining and contiguous: our three mills are all very near one another; I believe there is about 270 yards from the greater one, which is 170 from the lower one. We should be able to carry on our business with infinitely more ease if we were allowed that. We can only finish paper at the large mill; we finish a little at one of the others; we are compelled to give notice to the officer, forty-eight hours' notice I think, of our intention to remove the unfinished paper. Those mills, by-the-bye, are all within 300 yards of the officer's house in the village. As matters stand at present, it is perfectly impossible for us to comply with the law to give forty-eight hours' notice of every intention on our part to remove paper; we have no notice ourselves of the necessity of doing so according as it is made, and I do not see that there would be the least insecurity to the Revenue.

Have you made any application to the Board?—Yes, about eight years ago.

What did they say?—They refused our petition: they allowed us to include two of the mills under one licence, but did not grant us the privilege of considering them all as under one entry, by which means we should be able to perform all our operations.

Did they describe what they meant by the word contiguous?—No, they took no notice of that. I would humbly submit that our mills should be considered contiguous; they are all within the distance specified.

Was this a new regulation of the law?—It was a new application of it. We formerly had them all under one licence, but, from our having three distinct mills and water-wheels, they held them three mills, though they are all dependent on one another.

Have you made any application of late?—No, not since the year 1825. It would be an immense saving of trouble to us and great ease of mind; for there is not a day on which a seizure might not be made of our paper, for the officers are all aware of it; and it would be a great saving to the officers if they could survey all these mills as one, instead of surveying them separately. There is one other point with regard to the payment of our Excise duties: it is a considerable inconvenience to Mr. Brown and myself (we are ten miles from the place of collection, Dalkeith, a small country town) to send our monies there. We generally send our duties in the shape of a cheque on our banker in town, being previously obliged to send that cheque to Edinburgh to be accepted by our banker, to get it back to our mills, then to send it to the collector at Dalkeith. Of course we are exposed to the risk of three transmissions through the post-office; whereas, if we were allowed to pay our duties in Edinburgh, where we are every week, it would be much more convenient to us.

Are you in the Edinburgh district?—No, we are in the Haddington district.

Mr. Laing. At one time it was a very common thing for the traders in that district to pay the money in to the account of the collector at the bank in Edinburgh, but that was altered.

Mr. Brown. It is very hard for us to have to go three journeys, and to undergo that risk, especially after that cheque has been accepted by the banker; it would be payable to whoever procured possession of it. I have a letter here from a very respectable manufacturer in Aberdeen, stating some of the same circumstances to which we have adverted.

[*The same was read as follows:*]

Aberdeen, 5th Nov. 1833.

Dear Sir,

Understanding that the Committee appointed by the House of Commons to inquire into the Excise Laws and Duties are to meet in Edinburgh as to-morrow, I take the liberty of writing to you respecting sundry vexatious restrictions which we in common labour under, and which, I doubt not, you have found the inconvenience of. From what I learn, I suppose Edinburgh will be the extreme point northwards the Committee will visit; therefore, we in this part of the kingdom will not have an opportunity of personally communicating with them, and may be obliged to be satisfied with memorializing only.

In stating grievances, unanimity is a great point towards gaining relief; I beg, therefore, to mention what has occurred to me as desirable to have remedied.

Paper must, at present, remain in the mill for twenty-four hours from and after the hour of the conclusion of the charge, in order to wait the chance of the supervisor's re-weigh. This, to a maker like myself, who depends on a distant market for his papers, is a very great hardship, and very frequently is attended with loss and unnecessary delay in the execution of orders. For instance, I receive an order from London on Friday morning, by post, to be shipped per steamer that sails weekly on Saturday. The Friday's charge is over at the mill ere the order reaches me, the paper, therefore, cannot be charged till Saturday morning at six o'clock, and if the supervisor does not survey in time for shipment, which he cannot always do, *eight* days are lost before I can have it shipped, thus creating both disappointment and loss to the trader for no advantage to Government whatever. It strikes me that a maker ought to have liberty to remove paper after *four* to six hours have elapsed, reckoning from the hour of notice to charge given to the officer; and surely this length of time is sufficient for Government for every purpose of check at all times.

In regard to the penalties which are at present so enormous in extent, there can be no doubt of the propriety of reducing them to a practicable amount, as the most upright trader is every day liable to their infliction from accident or the neglect of servants.

In pursuing for penalties, the Excise ought to prove the case before a bench of Justices of the peace, sworn for the occasion, if deemed requisite; who should be at liberty to fine the *full* penalty, or mitigate it to such amount as they may judge the case demands. In short,

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the object ought to be, where fraud has prevailed, mulct to the full extent of penalties; but where it can be shown that a party has incurred liability through inadvertence or accident, and in which no loss to Government has arisen, he ought certainly to be exonerated.

The Paper Acts ought to be consolidated into one; as, at present, we are compelled to go back for half a century and more, I believe, before we acquire it in all its branches.

I shall be glad to hear from you on these matters, and also to let me know if the trade with you mean to do anything regarding them, in which case, we here would, in our Memorial, endeavour to meet their views as far as possible. I may mention that I am joined by my neighbours, Messrs. Alex. Irvine and Co., in these sentiments, and I remain respectfully,

Dear Sir, faithfully yours,

ALEX. PIRIE.

James Brown, Esq., Esk Mills, Pennycuick, by Edinburgh.

What are the principal sorts of paper made in Scotland?—Writing and printing paper chiefly, and a little second class paper.

Is there much stained paper made in Scotland?—*Mr. Brown.* No, there was a little attempted in Glasgow, and a little here, but it is to a very small extent indeed.

Is there any millboard made here?—*Mr. Laing.* Yes, millboard and pasteboard. I make a good deal of millboard.

Have you anything to say respecting the regulations affecting that?—No, the duty is 21*l.* a ton, and pasteboard is 14*l.*

Are there any private makers of paper in this country?—No, I apprehend not.

The price of paper is much lower than it used to be?—Yes, very much.

How do you account for that?—From the reduction of the price of materials, and the improvement of machinery.

Mr. Laing. The raw material is much cheaper than it was.

How do you account for that?—During the war we had very little importation from Germany.

There is a duty on foreign rags?—Yes, five shillings a ton; rags, that are now bought at thirty pounds a ton, cost us during the war sixty and upwards.

What sort of paper is made with the cotton used in Lancashire?—Printing paper principally; they use a mixture of coarse bagging with it.

Mr. Brown. The Newcastle makers use that also in the second class paper; then they get off with half the duty.

That is contrary to law?—Yes, it is; it is probable they do it in other places too: if the duty was all one, they would be at liberty to do what they liked.

Mr. Craig. That would be much better.

Do you think twopence a pound on all would produce as much revenue as is produced by the present rate of duty?—*Mr. Laing.* There would not be much difference.

Mr. Cowan. I do not know what the proportion is of first and second class duty.

Mr. Brown. If the second class is nearly equal to the first, bringing it up a halfpenny a pound makes it the same.

Mr. Laing. There is no doubt there is a very considerable increase in both, but particularly in the coarse papers.

What do you use for size?—*Mr. Cowan.* We use the scrolls, the refuse of tan yards, and parings of hides.

Do not you use alum?—Yes, alum and soap, and starch; they use rosin in some cases. We use ashes for bleaching, and we use soap; there is no drawback allowed to us, though it is allowed to all other bleachers.

Which of those articles are subject to duty?—Soap is the principal thing we use subject to duty, and ashes; American wood-ashes from the Canadas, and starch also, is subject to duty. It is a hard case that the bleachers around us are allowed that, and that we are not. We use the chlorate of lime, there is no duty upon that, we get that free.

Mr. Cowan. With regard to the twenty-four hours that paper is required to be after being charged, the Excise interpret that as meaning twenty-four hours after the completion of the officer's charge, and after he inserts in his specimens the date at which he leaves off. Now the latter part of his duty in the mill, for an hour, and sometimes more, is the posting up of his own books, which, I apprehend, ought not to be considered time occupied in charging the paper at all. As soon as he begins to charge, of course the supervisor is at liberty to re-weigh that charge, and I should say we are at liberty to send away paper, even according to the strict interpretation of the Excise, twenty-four hours after the actual charge of each scale-full; but they interpret that it must be twenty-four hours after his leaving the mill, which sometimes detains our goods on the second day so late, that it is not worth while sending them, and we are often disappointed of vessels sailing for London, in consequence of not being at liberty to send away as soon as we used to do. We conceive it is quite sufficient if it is twenty-four hours after the hour the officer has notice to attend; if he comes to-day at nine, or ten, or eleven, instead of six, and his charge occupies him four or five hours, and the latter part of his time is occupied in posting his books, we cannot send out our paper till three o'clock to-morrow.

Would it not answer your purpose to take a shorter number of hours than twenty-four, and let it be calculated as it is now?—Yes, then we might say twelve hours; it ought to lie the whole night after it is charged: if a maker had any fraudulent intention, he might charge his paper at six o'clock in the morning, and send it away at six at night, and get back his wrappers during night, therefore, it ought to lie till daybreak the next morning.

Examinations.

No. 57.
A Deputation of Paper Makers of Edinburgh.
9th Nov. 1833.

Mr. Laing. The best thing would be to make it twenty-four hours after the date of the notice; that would prevent all risk. No maker could have any objection to that.

Mr. Brown. Our situation, as to the twenty-four hours, is very hard; now if we lose a steam-packet we may not have another for a fortnight, and in the mean time we might lose the sale, our customers might be supplied.

CHARLES COWAN.

Valleyfield, 12th Nov. 1833.

Notes on Evidence by myself and others, given before the Honourable the Commissioners of Excise Inquiry at Edinburgh, upon the 9th current.

1. DETENTION OF STOCK FOR RE-WEIGHING.

1. I beg to differ from the evidence of Mr. Brown, in which he says, the coming of the supervisor is always known to him beforehand. The same supervisor surveys our mills also here, and neither I, nor any of my servants, have ever had any means of knowing that he was on the ground till he came.

2. With reference to the detention of our paper, I think that the maker ought to be allowed to dispatch it twenty-four hours after the time specified in the notice for the officer to attend. This used to be the practice till within three or four years back, and is, I think, what is intended by the law. The officer must either attend at the hour specified, or be liable to be called to account, if he is not necessarily prevented from doing so; and any officer who is capable of delaying his charge till the last hour, so as to connive with the trader in fraud, is equally capable to date his charge twenty-four hours back, for the same end; and upon its conclusion the paper might be sent out, as if it had lain for re-weigh for twenty-four hours.

2. ESTIMATED WEIGHTS.

I agree with Mr. Laing and Mr. Brown in their evidence, that an estimated weight on paper is necessary, otherwise the wrappers (presuming that the knot is not sealed by the label covering it) could be afterwards applied to cover an increased weight of paper; but the Commissioners must see that a maker who is disposed to commit fraud has, by the law, a latitude assigned him of 15 per cent. for this purpose; that is, he may, by law, charge a paper weighing $17\frac{3}{4}$ lbs. per ream in wrappers, with an estimated weight of $19\frac{1}{2}$ lbs.; and he may send away in these wrappers, supposing that the duty stamps coincide, and all other traces of fraud destroyed, a paper weighing 21 lbs. I think, therefore, that for the sake of the consumer, and the Revenue, the maker ought to be obliged to mark the real weight; and if the duty were charged on the estimated weight in the first instance, adding against the maker any surplus weight found upon the actual weighing of the paper, without giving a deduction for deficiency below the estimated weight, the maker would soon be brought to mark his paper the real weight, and the stationer to submit to the same. If a return were ordered from the Excise, I apprehend that the amount of estimated weight at most, if not all, mills, will exceed the real weight by at least 5 per cent.

I think it would be sufficient to secure the duty, provided the label were to cover the knot, as formerly, but I think, even if a weight marked on the ream were not imperative by law, it would be called for now by the trade and the public from its convenience, and it is certainly desirable to ensure such weight to be a true and not a false one, which is now the practice almost through the whole trade.

3. FRAUDS.

Although these might be easily enough committed, from the circumstances already alluded to, it is my decided conviction, that both in England and Scotland, the great bulk of the duties are fairly paid, and that frauds are not practised or attempted by traders of capital, although they probably are by small coarse paper makers, who have nothing to lose. A traveller of ours in Ireland, a year or two ago, met with a ream of paper inclosed in our wrappers, but found the paper was of Irish manufacture, and, on making inquiry, he was informed that such wrappers were regularly sold at 1*s.* or 1*s.* 6*d.* per pair to the makers.

4. A LICENCE OR MILL DUTY.

If it were entertained to free the trade from the surveillance of officers, in addition to what I have said on this head, I might suggest that every maker should be compelled to paste a label on every ream, and affix the weight and the progressive number, and furnish the Excise with the full particulars thereof monthly or quarterly, stating whither the various progressive numbers, &c. were sent, by which means there would be a constant mean of verifying the statements, or, at least, great danger of detecting them if inaccurate or false. The trader and his servants might also be made to take their oath as to the quantity of rags used, and paper made, and sent out quarterly; and if these accounts or excerpts from them were published, I think the duty might be as well secured as at present. A licence duty might be imposed in the first instance, proportioned to the power and produce of revenue in mills hitherto in operation; and, in addition, a duty of a halfpenny or a penny per pound on the quantity *made* by the maker, to serve as a check to the amount of licence duty, and with the provisions above alluded to.

CHARLES COWAN.

Appendix No. 58.

Edinburgh, November 11th, 1833.

Examinations.

No. 58.
Mr. W. Tullis, and Mr. W. Tullis, jun.
11th Nov. 1833.

Mr. *Wm. Tullis*, residing in Edinburgh, and Mr. *W. Tullis, jun.*, residing at Auchmuty Mill, of the Firm of R. Tullis and Co., Paper Makers, Auchmuty Mill, called in and examined.

The Commissioners will be happy to hear any suggestions you have for the improvement of the law as regards the collection of the duties.—*Mr. W. Tullis, jun.* I beg to suggest that, when the paper is charged with duty, the officer writes on the label the progressive number and quarter of the year in the same way as is done at present by the manufacturer.

Mr. Tullis.—This is similar to an alteration suggested by my nephew two or three years ago, that the estimated weight should be written by the officer so that it could not be altered, and this has been done ever since.

Would the officer have the means of doing this?—*Mr. W. Tullis, jun.* Yes; it would take a little more time in charging, but the duty on paper being so high compared with the cost of collection, a trifling sacrifice of the officer's time is of no consequence, particularly when, by this slight alteration, the security of the Revenue is increased, and the trader relieved from serious responsibility.

What would be the effect if all paper were made liable to a duty of twopence per pound?—It would, on the whole, be a reduction of duty, the greater part of it at present being levied on first class paper.

Mr. Tullis. I must say myself, being merely a sleeping partner, that, as far as regards the paper duty, I do not see how it can be more equally spread over the article than it is now. On fine printing and writing papers any reduction would not be felt by the public; for example, a book which now costs half a guinea would not be lowered in price by the reduction of the duty, any more than a man gets a set of harness cheaper from the duty on leather being taken off.

Is not the high duty a temptation to fraud?—*Mr. W. Tullis, jun.* Decidedly so: the duty on some kinds is at present 100 per cent., and averages 40 per cent.

On what paper is it 100 per cent.?—On grey wrapping paper.

Is that first class paper?—Yes.

What is it on best writing paper?—About 20 per cent.; on printing paper 30 per cent.; so that even on these the duty is considerable, and on common cartridges, sugar-loaf, and hand papers, it is nearly 100 per cent., in some instances even above it.

Is there much fraud practised in paper making?—I cannot speak positively as to that, but it is generally believed that there is more in Ireland than anywhere else; and the Irish papers come into competition with the English and Scotch in the London market.

The Irish laws being the same as the English, how does it happen that they are liable to commit these frauds?—I do not know; I merely give the statement as one current in the trade; it may however be an erroneous one, and have arisen from jealousy, it being one of the many evils of Excise laws to increase the jealousy so natural betwixt the manufacturers in different parts of the empire.

Have any instances occurred in your observation that contribute to support the opinion that fraud prevails in Ireland?—The Excise officers themselves have often told me so. The duty on paper is certainly too high; if it were reduced one-half or one-third, by removing the temptation it would diminish fraud more effectually than by increasing the restrictions on the manufacture and raising the amount of the penalties.

Mr. Tullis. In the paper trade the penalties are very high in proportion to the offence. There is a penalty of 200*l.* for changing the wrapper of a ream, the duty on which seldom exceeds 5*s.* or 6*s.* The penalty on an error of numbers is the same.

Mr. W. Tullis, jun. The maker is subject to a penalty of 200*l.* for any error he may make, even although unintentional. Take, for example, marking the progressive number on the label. If a figure on any ream were discovered to be wrong after the paper had been sent from the mill, he might have 200*l.* to pay for the blunder. It would be presumed that he had done this for some fraudulent purpose, and it would be almost impossible for him to prove that it was accidental. By the plan I have proposed it would become the duty of the officer to write the progressive number, &c., and at any future time he would be able to say if his handwriting had been altered since it had passed through his hands in charging. Thus the maker would be relieved from all responsibility, while, at the same time, additiona security would be given to the Revenue.

One object of your proposing to introduce that alteration is to get rid of the penalty?—Yes; surely the manufacturer is entitled to be relieved of responsibility in all cases in which it can be done consistently with safety to the Revenue. Here, however, an additional obstacle to fraud is at the same time obtained.

After paper is charged by the officer it must remain twenty-four hours before it can be removed?—Yes.

Do you think that too long a time?—Yes, it is very inconvenient in many cases.

Do you think it would be a security to the Revenue to require the label to be pasted on over the knot?—I do not think it would.

Examinations.

No. 58.
Mr. W. Tullis, and Mr. W. Tullis, jun.
11th Nov. 1833.

Mr. Tullis. It was the case some years ago; and if a sample-sheet was wanted, the label had to be first destroyed.

You do not think that contributed to prevent frauds?—*Mr. W. Tullis, jun.* No, I think not.

Is the entry of the estimated weight on the label of any real use?—Yes, I think it is of use both to the Excise and to the stationer.

The paper is charged by the actual weight?—Yes; if it were practicable to mark the actual weight on the ream it would be better; the estimated weight should be as near it as possible.

Mr. Tullis. The present Act allows 5 per cent. variance from the estimated weight marked on the wrapper. If the actual weight were marked it might lead to difficulties, as the paper might get dryer and weigh less, or damper and weigh more.

What is the practice with regard to the estimated weight? How do you acquire a knowledge what the weight is?—*Mr. W. Tullis, jun.* The paper is weighed, ream by ream, as it is finished, and the weight ascertained. The estimated weight is generally marked full, as the stationers prefer it so marked.

That is a matter more for the advantage of the dealer than the Revenue?—Yes: the estimated weight is marked on the responsibility of the manufacturer. As the officer weighs it in large quantities of four or five cwt., he has no means of knowing what each ream weighs.

You are obliged to have a book in which you enter daily the estimated quantity of paper made?—Yes.

Is that done very accurately?—No, it cannot be done very accurately; on the average of the week it may come tolerably near.

The entry is made every day?—It is.

You are under a heavy penalty if you omit it?—Yes, a penalty of 200*l.* for each day it is not so entered.

The daily entry is required as a check on the quantity made?—Yes.

You are obliged to furnish an annual account?—Yes.

What good purpose does that answer, when the officer has an opportunity of ascertaining the weight when he charges the paper? If you were disposed to commit fraud, would you not do it in defiance of this daily entry of the paper made?—Yes; it is of no use at all in that point of view.

So that the trouble given to the officer in keeping an account of these entries is all useless?—Completely useless: any person who wishes to commit fraud would not find any difficulty from these daily entries.

Have you any other suggestions to make with regard to improvements in the present regulations?—I think there is much room for improvement in the present regulations for exporting paper, particularly when it is sent directly from the mill. By the present mode the paper is charged with duty in the usual way, and the duty is paid by the manufacturer: then a tedious and expensive process has to be gone through to get repayment of the duty. Now, instead of first stamping the paper all over with the British stamp, as if it were going to the home market, and afterwards cutting out all these stamps, the officer might have a different or export stamp to brand it with. It could then be packed up for exportation under his superintendence at the mill, and taken account of by him as paper exported. Here the duty would not require to be paid, and all the trouble and expense would be saved of getting back the drawback.

Do you think that would tend to increase the exportation of paper?—Yes, and there would be less risk of fraud than at present. This is the wrapper [*producing one*] of a ream, with the Excise stamps all cut out of it previous to exportation.

Is the paper exported in covers disfigured in that manner?—Yes; cutting out the stamps disfigures it very much.

Do you make any second class paper?—No.

What would you say to raising the duty on second class paper to twopence, and relieving the makers from the restrictions they are under as to materials?—I believe they would regard it as a beneficial alteration, but those in the trade are the proper judges. I am convinced it would be of very great consequence to reduce the duty on fine paper to twopence.

WM. TULLIS.
WM. TULLIS, JUN.

Unto the Honourable the Board of Excise, the Petition of Robert Tullis and Company, Paper makers,

Showeth,

That, on the 18th of December, 1832, the petitioners shipped at Leith, in the smack Trusty, for London, 16 bundles of paper, containing 41 reams, and weighing 1,424 pounds. That the smack was run ashore on the sands off Harwich, and the paper belonging to the petitioners damaged; and that on this account, it was brought back and has been returned to them by the Shipping Company. That, on examining it on its arrival, your petitioners found it was completely unfit for use, and they wish to re-manufacture it; and having with this view already submitted it to the inspection of the supervisor and officer of the district, your petitioners, not wishing to pay duty twice on the same paper, are anxious to lay a proof of the above statements before the Justices of the Peace of this district; but they are informed by the supervisor that this cannot take place without an order from your Honourable Board. The words of the Act (1 Geo. IV.) direct that the procedure is "to take place in the district where the accident happened, *or was first discovered*," which latter clause the petitioners humbly conceive is applicable to their case. But, seeing that the Act was

Examinations.

No. 58.
Mr. W. Tullis, and Mr. W. Tullis, jun.
11th November, 1833.

made to enable the manufacturer to recover the duty when his paper has by accident been damaged, and in the present instance it was impossible the necessary procedure could have been gone into at the coast of Harwich, and since, if it be allowed to take place at Kirkaldy, no fraud can arise to the Excise, or extra trouble be given to its officers, your petitioners have been induced to make the present application. May it therefore please you to direct that the procedure take place before the Justices of the Peace of this district, in order that, if the evidence adduced be satisfactory, your petitioners may get repayment of the duties.

[*Copy of Letter.*]

Sir,

The Commissioners received your letter of the 19th ultimo, transmitting a petition from Robert Tullis and Co., paper makers in your district, praying repayment of the duty on a quantity of paper shipped by them at Leith, on board the Trusty, for London, and damaged as alleged by the stranding of the vessel off Harwich, and direct you to acquaint the parties, in reply thereto, that the Board has no power to comply with the request.

I am, Sir, your humble servant,
(Signed) W. Anderson.

Minutes of Evidence taken before the Commissioners of Excise Inquiry, at Dundee.

Sir HENRY PARNELL, Bart., M.P., in the Chair.

Appendix No. 59.

Dundee, 14th November, 1833.

No. 59.

Mr. A. Irvine, and Mr. A. Pirie, jun.
14th November, 1833.

Mr. *Alexander Irvine*, Paper Manufacturer, Peter Cutter, near Aberdeen, and Mr. *Alexander Pirie, Jun.*, Paper Manufacturer, Stoneywood, near Aberdeen, called in and examined.

Have you prepared any suggestions to present to the Commissioners?—*Mr. Irvine.* Yes, I beg to deliver a paper I have prepared.

[*The same was delivered in and read.*]

"*Aberdeen, 12th November*, 1833.

"Honourable Sirs,

"As paper makers, we beg leave to submit to your Honours, acting under the Parliamentary Commission of Excise Inquiry, a few of the points in the existing statutes which require amendment, and respectfully to suggest what we conceive would be found improvements on some others:—

"First,—The account of day's work should be discontinued; it is useless, affords no protection whatever to the Revenue, and no machine maker can give a true account.

"Secondly,—The officer should keep stock of labels, to be delivered to the traders as at present, and he should have free access to examine stock when he pleases. A properly conducted method of keeping this stock would form an effectual and the only necessary check to prevent smuggling.

"Thirdly,—The penalty for loss of labels should be mitigated; ought not to exceed 5*l.* for every label lost, because there are few, if any cases, in which such label so lost can denote a duty nearly equal to the penalty stated. As the law stands, a manufacturer is at the mercy of dissatisfied servants, under whose charge labels must be. They have it in their power to defraud their masters to an enormous extent. When labels are lost, if stolen or destroyed, parties convicted should be made amenable to law.

"Fourthly,—The law ought to be, that a very *heavy* penalty should lie against a manufacturer having in his possession returned labels, which cannot be properly accounted for, or which may not come under the exceptions of 1 Geo. IV. c. 22.

"Fifthly,—The law in reference to defacing labels by dealers in paper or persons using paper, when a ream or reams are broken down, should be continued.

"Sixthly,—The estimated weight should be put on reams on or before being presented for charge with duty, the time when weight can be most correctly estimated, as paper in a damp situation soon increases in weight.

"Seventhly,—The manufacturer, instead of being obliged to keep paper, charged by the ordinary officer of Excise, on his premises for twenty-four hours after charge, in order to give a superior officer an opportunity to reweigh, should in every instance be allowed to remove, if he so inclines, within five to six hours after notice to charge.

"Eighthly,—The Acts of Parliament relative to paper makers should be consolidated, and every maker ought to be furnished with a copy thereof. The statutes are so numerous and so spread, that no maker can know the law fully.

"Ninthly,—Exchequer suits should be abandoned, or, at least, parties brought to Exchequer trial should be placed on the same footing as in other courts.

"We remain, Honourable Sirs,

"Your very obedient Servants,

"Alexander Irvine and Co."

"*To the Honourable the Commissioners of Excise Inquiry, Dundee.*"

Examinations.

No. 59.
Mr. A. Irvine, and
Mr. A. Pirie, jun.
14th November, 1833.

Mr. Pirie. I have also prepared a few observations upon the state of the law.

[*The same was delivered in and read.*]

"*Aberdeen, 12th November*, 1833.

"HONOURABLE SIRS,

"I, the undersigned paper manufacturer, in the district of Aberdeen, having been favoured with an intimation to the effect that your Honours would be in Dundee, and be pleased to receive suggestions on the subject of the Excise laws, take the liberty of laying before your Honours what would occur to me as the chief and most beneficial alterations in the present law regarding paper:—

"First,—The entry of day's work can be of no possible avail towards the securing of the duties, but merely gives trouble to both officer and maker, as the latter cannot state exactly the quantity made, and the officer has no check whatever upon the correctness of the entries.

"Secondly,—The penalty for the loss of labels is a peculiarly great hardship, and a most rigorous burden upon the maker. The labels must, in almost every case, be under the charge of servants, and therefore he is subjected to their discretion. No maker can use a label without committing forgery; and if he do so the value he would gain by applying it to the heaviest reams of paper that are made could not exceed 5*l.*; therefore it cannot be supposed that any man in his reason would ever subject himself to an immediate discovery and liability of penalty of 200*l.* in order to be a gainer of 5*l.* Loss of labels must, therefore, always be by accident, and ought not, in my opinion, to be visited with any such extent of penalty.

"Thirdly,—Paper must at present remain in the mill for twenty-four hours from and after the hour of the conclusion of the charge, in order to wait the chance of the supervisor's reweigh. This presses very heavily upon the generality of makers, and is, in many instances, attended with loss to them. It appears to me, that a maker ought to have liberty to remove papers after four to six hours have elapsed, reckoning from the *hour of notice* to charge given to the officer, which would be quite sufficient for the purpose of check on the officer.

"Fourthly,—The consolidation of the Acts of Parliament relating to the duty on paper would be a most desirable thing for all parties, as the law as it at present stands has to be picked out from many and various Acts, some of very distant date, so that it is the next thing to impossible for a maker to get a correct knowledge of the law.

"Fifthly,—Paper as the Act directs must be made up in twenty quires of twenty-four sheets each, making four hundred and eighty sheets to the ream, with the single exception of two outside or corded quires of twenty sheets each. This is often attended with very great inconvenience, and is so viewed by the Board, permission being granted for deviations. It is, therefore, presumed, that no objections can be shown against allowing any number of sheets to be made up in the ream or parcel; provided, when a deviation from the regular ream is made, the number of sheets which the parcel contains be declared on the label in words at length.

"The above are the things which strike me as pressing most heavily on the makers *in general.* There are several other matters, likewise, of considerable importance, and which may even come under the term of hardships, which personal communication may more fully explain; for which purpose my son Alexander waits upon your Honours, at Dundee.

"I have the honour to be, Honourable Sirs,

"Your most obedient and humble Servant,

"ALEXANDER PIRIE."

"*To the Honourable the Commissioners of Excise Inquiry, at Dundee.*"

You recommend a consolidation of the Paper Acts?—*Mr. Pirie.* Yes, we wished to have the Acts of Parliament last year. We wrote to London about them, but our agent could not by any possibility get them. We have the last Act of July, 1820, but it was impossible to get all the prior ones. We were obliged to go to the Record office, and to copy those parts of the former Acts which were of the greatest importance.

You have great difficulty in knowing the regulations you are under?—Very great, indeed.

Are not the laws published in the usual collections of the statutes?—I think the late Mr. Huie published a collection.

Are there many parts of the law which you consider obsolete and useless, and in fact discontinued?—Yes.

The penalties you say are high, in proportion to the offences?—Yes, enormously high, for things which can never happen with the knowledge of the maker. For example, if a label is lost, although the maker would not at most gain more than a few pounds after forging the officers' names and the duty charge stamp, he is liable in a penalty of 200*l.*; and I know one instance in which a gentleman, in Lancashire, lost four labels, and he was fined 800*l.* He lost the labels through the carelessness of a servant, and he was compelled to pay the full penalty in the first instance, but it was afterwards reduced by the justices of the peace to a fourth of the amount.

How long ago was that?—I cannot say how many years ago; I saw him about three months ago, and he mentioned the circumstance as a very hard case.

Do you make second class paper?—No, I do not.

Mr. Irvine. I make both classes, but nothing finer than cartridge; no printing papers.

It has been suggested to the Commissioners that it would be advantageous to have but one duty on all paper; to make no distinction, the duty being twopence a pound on all?—There might be an objection to that on the part of the great cloth manufacturers, who use a large quantity of second class paper. The paper they use in many instances weighs from a hundred to two hundred pounds per ream. I am of opinion they would think a larger duty on second class paper a very hard case. In the manufacturing districts, Leeds and Manchester, a great deal of that sort of paper is used.

Would the paper manufacturer have any advantage if he were allowed to use any materials he pleases at the same time, in making this second class paper?—I do not know.

Examinations.

No. 59.
Mr. A. Irvine, and Mr. A. Pirie, jun.
14th November, 1833.

You are restricted to old rope?—Yes, tarred rope; the other coarse materials we might use we now use for the inferior first class paper.

Would they be cheaper in consequence?—I do not know whether they would be cheaper or not.

Mr. Pirie. I think there is one thing; it would, by giving a latitude in the use of other materials in the making of second class paper, bring scarcely any distinction between first and second class paper. It is scarcely kept up at present. By washing the ropes, and perhaps bleaching them a little, without the knowledge of the officer, they make them so white that they answer the purpose of inferior first class paper, in many instances, and are only charged second class duty.

A great deal of paper, paying duty as second class, is used for first class paper, and has nearly the same appearance?—Yes.

Mr. Irvine. They have bleached tarry ropes so fine, that they have been made into newspapers.

Is there much business done in that way?—No, I think not; they could do it, but it would not pay.

Have you got all the improved machinery in Scotland for making paper?—Yes.

Is the manufacture extending itself here?—It is rather extending.

What are your principal markets?—London, Manchester, and Glasgow, for the large wrapping papers.

Mr. Pirie. London is our chief market.

Where do you get your material?—We can collect our material in this country, but we have it chiefly from foreign markets—Hamburgh, Bremen, and Trieste. Foreign rags are always dearer than home, but better suited for making most papers.

There is a duty upon them?—Merely 5*s.* per ton.

Are you able to get as much supply as you require?—Yes.

Is the price lower than formerly?—It is lower than it was twelve or thirteen years ago. During war, foreign rags were very dear; and they are now bleaching coarse materials into what they formerly used very fine rags for, which is lessening the quantity of fine rags required. I beg to call the attention of the Commissioners to the number of sheets we are obliged to make up into a ream—twenty quires of twenty-four sheets.

Is that often attended with inconvenience?—It is so far inconvenient, that many government papers and all newspapers, as also other papers, are obliged to be made up with twenty-five sheets in the quire, for which the Board of Excise have in some instances given permission. We were allowed to do so a few weeks ago. Many of the government papers are made up in quires of twenty-five sheets. It is convenient as furnishing five hundred sheets in a ream. In making heavy papers, we frequently get orders for only ten reams at a time; we cannot make exactly to a ream the quantity called for, we may have half a ream lying over, the value of which may be three to four pounds. There may be twenty to thirty pounds' worth of paper in our mill, which cannot be sent off, and which must be made over again; whereas if we were allowed to send it off, we should be receiving a benefit.

If the duty is levied by the weight, what reason is there for preventing you from sending out whatever you think fit?—Perhaps they may have an object in saving the labels, but no maker would put himself to the trouble of putting on labels to make a general practice of sending away half reams of paper of light weight.

Mr. Irvine. It would do for the remainder of a lot, but perhaps it would be well to require twenty-four to twenty-five sheets in a quire, or 500 sheets in the ream, or label, unless in the case of the remainder of a lot, and then the label should exhibit or denote the number of sheets in the parcel, and the maker be allowed to send it away, being charged with duty according to its weight.

Mr. Pirie. The Board of Excise very often give liberty to makers to act not according to the strict letter of the law in particular instances, without making such permission known generally to the trade. We are not permitted to make up paper in half quires, and having taken part of the contract for the stationery office, which they require made up in half quires, when we came to make it up we found it would have been seized if it had been presented for charge. We were obliged to write to the Board of Excise, and have not yet got an answer. It has been the practice, in many counties in England and other places, for I suppose twenty years, to make up writing and other papers in that manner, that is, forty half quires, making the same number of sheets in a ream.

Do you experience much delay in obtaining answers to your applications from the Board?—We have unfortunately had a good many applications to make to the Board, and I must say in several instances there has been a delay. If, when the Board sees fit to act contrary to law, they made it known generally to the trade, it would save them much trouble and the trade much inconvenience.

Have you had occasion to apply to the Treasury in any matters?—Never; we are now under liability to a penalty of 200*l.* We charged some paper on the Saturday morning, and by law it should lie twenty-four hours in case the supervisor should not come to reweigh. We took the liberty to send it away in the course of six hours. The work was standing in London for the paper, and it would have been a heavy loss; in fact, we should have had to pay considerable bonuses by having to buy it in London. The supervisor came a few minutes after the cart had left, and we are at this moment liable to a penalty of 200*l.*

What is the value of the paper?—The value of the paper was not 20*l.*; but if it is a single ream the same penalty is incurred, and this gives a decided advantage to the maker near London over us. We have a steam boat from Aberdeen only once a week, and, when we cannot get the one Saturday's charge shipped on that day, we are delayed for eight days. When the

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law was made, paper was six weeks from making to being sent away; now it may be made and finished in twenty-four hours.

Mr. Irvine. Paper may be made, finished and shipped, in two to three days now.

Mr. Pirie. I think the Board of Excise are very willing to grant every thing which they think reasonable; at least we have always found it so hitherto. The delay, however, which sometimes takes place in their returning answers to petitions is attended with great inconvenience to makers. We had occasion to petition the Board of Excise for leave to make up paper in forty half quires to the ream, on the 11th October, and have not as yet had any reply.

Mr. Irvine. We were in the same situation about a month ago. We are situated a little farther from the port than Mr. Pirie. We send our carts away every morning at seven o'clock to town, very frequently for shipping; hence if we charge at eight o'clock of the previous morning, and send off at seven of the succeeding morning, our paper has been only twenty-three hours in the mill. On the occasion alluded to, the supervisor came and complained that our paper was removed too soon; I told him we could not help it, that we regularly sent our cart off at seven o'clock, giving our notice to charge for six o'clock. He said he would follow it and reweigh: he did so. There were both classes in the lots. The first class was three pounds below the officer's charge, and the second class three pounds above. He charged us with the three pounds of second class paper, but allowed no deduction for the three pounds of first class, neither did he represent it to the Board. The supervisor reported the case to the Board, and the reply was, that they would not prosecute us. The mode of conveyance renders a delay of twenty-four hours a serious inconvenience. We lately kept some paper for the supervisor to reweigh, and lost a vessel. We had no opportunity to ship it until eight days afterwards.

Mr. Pirie. In pursuing for penalties the evidence of the maker is never taken, but only the evidence of the interested parties, who are always asked for their opinion of the case.

Mr. Irvine. If we are frauded we never hear of the case, it is sent to the Board; the Board orders the collector to report upon it. We never hear a word of it, until we get a *subpœna* to the Court of Exchequer, beyond the supervisor telling us that we are frauded. Although we may be perfectly right, it is better that we compromise the matter on the best terms we can, than go into court, as the least of two evils, seeing we must pay our expenses whether we gain or lose the suit.

You mean to say it is frequently better for the trader to be treated as guilty, though he is innocent, than to defend the suit?—Yes, because he is charged all the expenses whether right or wrong. An officer may bring any trader into court, and the trader gets all his expenses to pay. I should have suggested levying the duties in a shorter period; we have at present a six weeks' running account with the Excise, and six weeks' credit, which gives to many who have not capital a Government capital in their hands, with which they establish a false credit, —get in with others by an appearance of wealth—become bankrupt, and the Crown seizes every thing. A maker near London lately failed in business. He had been worth money, but he had lost a great deal. It was very evident he was working upon the duty. This is a serious injury to the fair trader. In the case alluded to Government seized all for the duty, and there was not a farthing left for the rest of his creditors. In my opinion the duty ought to be levied at least monthly, or even at shorter periods.

Is there much smuggling in the paper manufacture in Scotland?—*Mr. Irvine.* I dare say there have been instances of it. The thing complained of is returned labels.

You think upon the whole there is not much smuggling?—No, only at small mills.

Do you know any thing of the paper trade in Ireland?—*Mr. Pirie.* I believe it is at a very low character in respect of smuggling, that is the report in London. There is an anecdote told of a maker, who, as report had it, was in the habit of smuggling, that he sent a number of reams, the wrappers of which were in rather a tattered state, to London. The stationer asked, why he sent goods to him so ill done up. His reply was, that the covers had become so well known in Dublin that he dared not to send them there again, but thought it better to change the scene.

Mr. Irvine. A ream should not be allowed to be made up without a label upon it. That part of the law should never be discontinued.

Mr. Pirie. There is one thing on which we had a debate some years ago. The Act says we should put on the estimated weight on the label as soon as the ream is tied up, on or before the period when it is produced for charging. We often make up reams with the labels on, and let them lie, if trade is dull, for a considerable time. Our mill is generally full of steam and the paper increases in weight, probably two to three pounds. If we put on the estimated weight when we make up the ream, we lose so many pounds.

They weigh an increased weight from the damp?—Yes, and that may tend to an encroachment on the law. We are allowed only ten per cent. under twenty pounds, and five per cent. above. Papers may increase as much or more if they remain for any time in the mill.

What use is it to the Revenue to put any estimated weight upon the label?—I think it is rather a good thing.

It helps you in your dealing?—Yes, it keeps a check upon the stationer and maker, and upon the labels being returned. If we return a label and put it on a ream which weighs twenty pounds, having been before on a ream weighing sixteen pounds, it is seizable, the real weight being above the estimated weight by more than ten per cent.

Mr. Irvine. There can be no fraud in keeping the reams without the estimated weight upon them, until they are brought to be charged with duty.

Mr. Pirie. The strict reading of the law, as I understand it, says, we may keep it without the estimated weight upon it; but the solicitor of the Board of Excise says the contrary.

Mr. Irvine. The law says the label is to be put on as soon as the ream is tied up, or on or

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before it is presented to the officer for charge. But they say no, it is to be put on when the ream is tied up. I would not wish to interfere with it, if I thought doing away with the restriction would make an opening for fraud. I have been paying Excise duty for thirty years, and have never paid a penalty. In reference to daily work, I beg to repeat, that it is useless to keep an account of it. No machine maker can keep a correct one.

What use can the officer make of the daily entry in checking fraud?—They admit that it is useless and it takes up their time, and there are several little things they have to do which I also consider useless. Taking an account of presses occasions confusion to officer and trader. A man has six to eight presses, say, and the contents of each has to be stated as loose paper, or reams; but in the operation of stock taking a man may be shutting up a press, or fifteen or twenty reams may be taken in while stock is taking, and the supervisor or officer is led into error. The stock, by being carried from place to place in the operation of finishing, is constantly changing.

The whole check is the weight?—*Mr. Pirie.* Yes; taking an account of the state of the presses is not of the least use.

Has there been any alteration in the law of late?—Not since the Act of July, 1820, I think.

Were the trade consulted by the Board of Excise when that alteration took place?—Not in Scotland.

Mr. Irvine. I was never consulted on any law.

It has not been the practice of the Excise Board, when they altered the Excise law, to consult the leading persons interested?—*Mr. Pirie.* Some extensive stationers, perhaps—I believe Messrs. Venables and Messrs. Magnay—may have been consulted in London; but there never was any consultation, or the least hint of it, given here to any of the makers.

The London maker's interest may be different from the country maker's?—In so far it may be so, as restrictions which may press heavily upon the country maker, or on one who is at a distance from the market for his goods, may not be felt by the London maker, who has the market at hand.

ALEXANDER IRVINE.
ALEXANDER PIRIE, Jun.

MINUTES OF EVIDENCE taken before the COMMISSIONERS OF EXCISE INQUIRY at Glasgow.

Sir HENRY PARNELL, Bart., M. P., in the Chair.

APPENDIX No. 60.

Glasgow, 21st November, 1833.

No. 60.

A Deputation of Paper Makers and Stationers, Glasgow.
21st November, 1833.

The following Gentlemen, forming a deputation of Paper Makers and Stationers, viz.:—Mr. *James Lumsden*, Mr. *William Orr*, Mr. *Robert Weir*, Stationers, Mr. *John Webster*, Mr. *James Macarthur*, Mr. *Edward Collins*, and Mr. *John Cameron*, Paper Makers, were called in and examined.

THE Commissioners will be happy to hear any thing you have to say in regard to the regulations for the collection of the duty on paper.—*Mr. Collins.* One inconvenience we suffer is in respect of the time of charging, and of removing the paper after it is charged. We give notice to the officer to attend at a certain hour, and he may not come till five or six hours after that; and we cannot send paper out till twenty-four hours after he has *left the mill*, which we consider a hardship. We wish it were fixed with reference to the hour of the notice for the officer's attendance; twenty-four hours after that we should not object to; we requently lose the following day now.

Mr. Cameron. Our labels are different from the labels used in England; this excites observation in London, and in the printing offices, and we consider it a hardship our labels being of a different colour, and so easily distinguishable from the English labels. We think we should be put on the same footing. I know that persons have gone into a warehouse, and, having seen the paper, said, Oh! it is Scotch paper, I will not look at it.

What is the reason of the difference?—I do not know.

Mr. Weir. There is another colour for England; the English is red, ours blue, and the Irish green.

Mr. Cameron. I have found it a considerable hardship, that our paper should be rejected in consequence of its being seen that it was a Scotch paper. I know with some stationers that the label has been torn off.

Mr. Collins. Any alteration made in that respect should be confined to Great Britain; there should be no alterations made in the other country, as it gives us a facility of detecting the fraudulent practices carried on there.

Is there much fraud practised there?—I conceive there is a great deal.

What instances have occurred to induce you to form that opinion?—There is an instance has occurred where one officer was recently sent over to prove our labels. They had been used in a mill in the neighbourhood of Dublin for a considerable time, and had covered the

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paper in its transport in Ireland; it is so very gross; they were using second class covers on first class paper; the reason they assigned was that they were tougher, and would bear more travelling.

Was this going on for a considerable time?—Yes, for a length of time.

How was it discovered?—I forget. I think there was some paper seized by some officer of the Revenue there, and our books were sent over to corroborate the officer's statement as to the labels being ours; they were actually found in the mill, by-the-by, in one instance.

Was there a prosecution in consequence?—Yes, and a conviction; but, like most of these prosecutions, they end in very little, the penalties are so exceedingly high; they generally contrive to get rid of them altogether.

Who was the party accused in that case?—I forget the person's name, but our collector, Mr. Jenner, is aware of it; the correspondence was through him.

Did the supervisor go over?—No; the officer's name was James Peat, he went over.

Have any other instances fallen within your knowledge?—I have a letter, which I received only two days ago, which contains a clause:—I will read a letter from Sligo, dated 14th of November, a person we had been in the habit of supplying with paper, who writes us thus: "The whity brown would not answer here; I get same size as the four pound brown, weighing eighteen pounds, at 7*s.* 6*d.*, packed in crates or casks without cover; say, in writing to me, can you do the same," that is, without any labels or covers at all; that is a very respectable person in Sligo.

Mr. Orr. They have said that they will take quantities of various articles if we could supply them with them, on consideration of allowing a shilling for the return of the cover, the same as they do there.

Mr. Collins. I suppose one paper maker near Dublin never paid above 50*l.* each round, when he ought to have paid about 280*l.* to 300*l.*; he has a machine. They have now two or three officers over his work, counting the paper as it comes from the machine; the result, I believe, has been, he has been obliged to give up the work.

Do you understand that there are increased efforts to secure the Excise duty on paper?—Yes, I think there are, in the neighbourhood of Dublin; but I am not aware that there are any in the North of Ireland. I was in the manufactory there a short time ago at Belfast, and speaking to a very respectable man; in the course of conversation I asked him the extent of Revenue he paid, and his answer was, "Indeed, Mr. Collins, we just pay as little as we can."

Mr. Weir. It is quite notorious in Belfast, and the stationers make a boast of it, and the printers. I am told the quantity of paper is immense. I have been told on the spot that the wrappers have been six or eight times to the mill for paper.

Have the Excise Board the power of refusing a licence to a paper manufacturer?—*Mr. Collins.* No, I believe not.

Is much paper sent from Ireland to Scotland?—I do not think at present there is a great quantity sent; there has been a great number of printed books brought over from Ireland; school books, printed on paper which I am convinced never paid the duty.

Does the smuggling in Ireland much interfere with your trade here?—Not so much here as on the other side.

Does it interfere with your market in England?—It does to a certain extent.

Mr. Lumsden. I think the greatest frauds of the manufacturers and stationers arise from the facility they have in exporting their paper; we find our foreign trade cut up by Irish paper lying in our principal markets.

Are they able to manufacture as cheaply in Ireland as you can in Scotland?—*Mr. Collins.* Yes; I think, with the exception of coal, every thing is as cheap.

Are there not other regulations, except those you have mentioned, about notices that you wish to refer to?—No, but I think something might be done with regard to the system; one thing would be to reduce all the fines, which are at present so tremendous that they are never acted on; and that the fines when so reduced should be exacted when a fraud was discovered.

Are there a great number of penalties?—Yes, an immense number; and the amounts are too heavy.

Many of the regulations are considered as of little use?—Yes, they are not acted on.

Is the daily entry of the work done taken notice of?—That is an absurdity; the foreman is obliged to swear to the number of sheets produced, which is quite a random guess, but the man swears to the best of his knowledge and belief, which is all that can be expected; it is no inconvenience; it does not press upon us in any way, but it is of no use at all; the principal of the frauds in the Revenue in Ireland is by returned wrappers. Mr. Lumsden was suggesting a mode which I think would be very good; that a penalty should be fixed on the label, and the amount printed on the label, so that the stationer and every one will be aware of it.

Mr. Lumsden. We are all aware that in extenuation they plead ignorance of the fact; now if it was constantly before them, it might keep them more to their duty in destroying the wrappers: paper is purchased by the weight, and none of them are so ignorant as not to know the value of the paper; by looking at the wrapper, if it was printed in a very strong manner, something that would constantly stare them in the face, it would tend to remove the excuse of ignorance in those who pretend to be so; and they could not plead it in a summary prosecution before a justice; if they were asked, did they buy that paper by weight, they could not say that they did not see the penalties marked on the wrapper.

Mr. Collins. I think that would be a very simple thing, and that they could not plead ignorance.

The law is the same in Ireland as here?—Quite the same.

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How is it possible there should be that difference in its administration?—I think whatever applies to the one applies to the other.

Have not the officers the same means in Ireland of administering the laws as they have here?—There appears to be a terror over the Excise there, which we are not acquainted with here; they are afraid of discharging their duty; there was one Excise officer missing altogether in the neighbourhood of Londonderry.

Mr. Lumsden. It is notorious in the trade, and the evidence taken of some of the grocers and others who buy wrapping papers. I believe that the fact would be established, that when they go to purchase paper in the North of Ireland, and I suppose it is the same in other parts of Ireland, that they ask what is the price; the answer is generally given, say 10*s.* or 9*s.* 6*d.* if the permit is returned; this, I believe, is quite a common thing.

Mr. Collins. They do not consider that any moral guilt attaches to smuggling; in fact, they seem rather to brave it.

Mr. Lumsden. The duty, as it is, is just a premium held out to the Irish manufacturer; being collected in such a remiss manner, it must tend to lessen their energies as manufacturers, and they are very far behind this country as manufacturers.

They turn what ought to be a charge upon them into a bounty in their favour?—Yes, quite so.

You are acquainted with the communications which were made to the Commissioners by the paper manufacturers in Edinburgh?—*Mr. Collins.* Yes, Mr. Cowen sent me a draft of them.

Do you approve of them?—Yes, generally; the stationers do not approve of the altering the weights. I do not think that the label pasted on the string or the knot has any beneficial effect; the only effect it has is in getting it on its way to the stationers, for the moment it gets into the stationer's stock he unties it, to ascertain whether it corresponds with the article he required.

Mr. Weir. When the stationer comes to export it, the labels would be all destroyed, and the packing officer would refuse the drawback.

Mr. Lumsden. As a stationer, there is one suggestion of the Edinburgh paper makers I would decidedly object to,—the wish to claim an exemption from the second weighing after they first enter their paper for duty, and then export it: this might give them advantages in exporting that would be injurious to what we term the stationery trade, as the manufacturer would then be the merchant also; and it might give facilities that I do not think they are entitled to over the stationer, who is the merchant; it would drive that class of traders out of the market, and throw the monopoly into the hands of a few wealthy paper makers, who might have sufficient capital to command that trade.

Mr. Collins. I think the law is quite as easy as it ought to be upon that head: I think it would be well to get more officers appointed over the mills in Ireland, to endeavour to suppress the smuggling; the effect on one mill near Dublin was to bring up the duties from 50 to 150 pounds; that had the effect of breaking up the work altogether. I believe the man is in the Marshalsea prison.

Mr. Lumsden. I believe that the regulation, with regard to not entering the trader's house, or having any intercourse of a friendly nature with them, is completely evaded in Ireland. I have been told that several of the officers have all the advantages of even keeping a saddle horse or two at some of the inns in the neighbourhood, that the trader keeps them at his expense. I cannot speak to the fact, but I have heard so in passing through Ireland; so much for the English officers who were sent over.

Mr. Cameron. There is a great deal in the power of an officer; if he has an ill will to a trader, though notice may be given for six in the morning he need not come till six at night; we urge that paper should be at liberty to be sent away within a certain time after the time inserted in the notice. I have in my possession a sheet of four labels that I saved, which show that mistakes may happen, and the name of a trader being brought before the Exchequer for a thing of that kind must be very injurious to his name.

Mr. Lumsden. The difficulty of defending a trader against the Excise laws is, that they lay so many counts they probably manage to get a conviction on one or two of them, and the trader suffers much under the Exchequer Court; there is seldom exacted more than pays the expenses of the Exchequer suit, and, though the Crown asks no expenses, in the event of succeeding they are enabled by compromise generally to exact from the trader a sum quite sufficient to pay the costs of the suit; few Exchequer causes come on, they are generally settled by compromise.

Mr. Collins. I would suggest that all apparent frauds should be brought before a justice of the peace court; and if the justices saw there was a decided fraud intended, that it should be handed over to the superior Court, the Court of Exchequer; it is a cruel thing for a trader to be handed over to the Exchequer for an irregularity of our servants.

Is it the practice to proceed in the Exchequer Court against you?—Yes, for the smallest infringement of the law; no charged paper must stand by the side of uncharged paper; now it is scarcely possible in a large mill to prevent it, and if an officer finds they are touching each other he may seize the whole.

Mr. Lumsden. In respect of labels found in the possession of a stationer, and not destroyed, we are then subject to be brought forward from the inaccuracy of our servants; I think, if this could be mitigated to five or ten pounds, and that exacted, it would be a complete security, for we should never hesitate to pay the five pounds; but taking us into the Exchequer Court is very oppressive, and not of the least use in my opinion.

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Mr. Cameron. We do not wish to get rid of the check upon ourselves, so far as it is necessary for the protection of the Revenue.

Mr. Lumsden. When I was in the habit of visiting Ireland on business, it used to be reported that the excisemen were very remiss in their duties in the mill, and were equally so in packing paper for export; and I have been told it was no uncommon thing, that, with some of the common paper they were packing, there was very often slates put in between the reams, something to weigh heavy; and that the officers were not in the habit of attending, and seeing the stamps defaced as they are now; and that there were very great frauds from the remissness of the officers.

Mr. Collins. That may account for the fact of the drawbacks in the port of Dublin, in the paper trade, exceeding the amount of all the duty paid.

Mr. Lumsden. It is proper to caution the Excise as to the export at those small ports, near which there are paper mills; even at Dundee, for instance, I am afraid they are not so careful as they should be in shipping coarse paper for America.

You pay now two duties, one for first and another for second class paper; a suggestion has been made, that it would be better to have one duty of twopence all over; what would you say to that?—*Mr. Collins.* We manufacture both descriptions. I think that would affect the brown paper too much at present, that twopence would be just one half of the value of the article. We sell the brown paper at fourpence, perhaps one-half would be too much.

Mr. Lumsden. The principal consideration with me is, would Government be able to spare any part of the duties; for I do not think that the present aggregate of twopence on both would produce the deficiency on the first; I do not think it would affect the trade, if they can spare the duties; it would simplify the trade very much, and there is another class which should come in, millboards, that is $2\frac{1}{4}d$.

Mr. Collins. Millboards and brown paper should be put all on one, that would save a great deal of trouble.

Would it not tend to the employment of other materials in the article?—*Mr. Lumsden.* That is completely evaded now; there is no manufacturing from ropes alone now.

In fact, the law is evaded?—Yes, completely.

Mr. Collins. I have sent some sheets to the Excise Board, stating that they were not, in my opinion, made of ropes; but they took no notice of it; it is a difficult thing to discover it; second class paper should smell and taste of tar.

Mr. Lumsden. If they have not the rope they go to the clay hole, and put in a substance to give it colour.

Mr. Collins. And some pitch-water to give it a tarry smell.

Would it not be useful to the manufacturer to relieve him from the restriction?—Yes; but there are other materials used now.

Mr. Lumsden. I should think there are not twenty-five per cent. of ropes now used in the second class paper, though the law says it should be all rope; that of itself would be a very material point, it would secure to the public a much better article if there were no difference of class.

Mr. Collins. That will raise up all the inferior papers a halfpenny, and lower the others a penny; I do not know that it would make much difference on the Revenue.

Have they the same advantage of using machines in the making of second class paper?—Yes, they have; but not in making millboard.

Mr. Orr. There is the article of pasteboard again pays differently.

Mr. Lumsden. That pays first class, though made in part, I believe, of second class materials; but the pasteboard maker gets a credit for the paper; he breaks down or opens before the Excise, and these pasteboards when finished are put into the scale and charged first class; by that the Revenue is considerably benefited, because he pays for the weight of the additional paste, &c.; and pasteboard is an article with two sheets of white or coloured paper, one or two sheets of the second class of paper inside; the pasteboard maker's is a separate trade.

The paper has all paid duty when he buys it?—Yes, and he gets a drawback to the extent of the weight, and is charged with the difference of the weight when his article is finished, after being made into pasteboard.

All this complicated business appears rather to be a plan for securing the original duty, and preventing the pasteboard manufacturer using paper which has not paid the duty?—Yes.

Not so much for securing the new duty on paper?—Not so much.

Mr. Collins. I would at once say, let the pasteboard manufacturer make his pasteboards when he pleased. I should think that there is more trouble than benefit from the duty on the pasteboard maker.

Are you acquainted with scaleboard?—I am not acquainted with the article, though I have been a paper maker many years; one of our officers made a seizure of some lately; it was made over in Belfast; it was seized on board the steam packet, intended for some trader, I think, at Kilmurnoch.

Mr. Cameron. There are several articles we use in the paper manufacture, such as starch and soap, with a heavy Excise duty; several other traders get a drawback upon them, such as bleachers, but we get no drawback.

Do you use much starch?—No; soap we use considerably.

Would you use more starch if there was no duty upon it?—No, I do not think I should myself; soap is the principal article.

Is there a great deal of soap used?—*Mr. Collins.* Yes, in our manufactory; we pay perhaps, two or three hundred a-year for soap.

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What sort of soap?—White soap; hard soap.

Mr. Cameron. I believe starch is used in a considerable extent in the trade here for sizing.

Mr. Weir. The papermakers have larger credit for the Excise duties than some other traders; in consequence of which, sometimes the tradesmen who supply them with materials are never paid, the Government comes in and sweeps all off. His Majesty should, in my opinion, become a common creditor; I have felt that in many instances myself.

Mr. Lumsden. The only advantage would be to the wealthy manufacturers, as many of the small makers are trading on the capital of the country; they have six weeks' credit during the round, and then six weeks' credit at the end of the round; it averages about nine weeks altogether.

How would you propose the time?—It should be paid every six weeks.

Mr. Collins. So that we should owe to Government only six weeks' currency.

Mr. Weir. The paper makers have not been found wealthy in some instances, and whenever they fail we get not one farthing.

Mr. Collins. I am afraid the paying the duties sooner would be objected to by many of the papermakers, though it might suit some of those who are richer.

JAMES LUMSDEN.
EDWARD COLLINS.
ROBERT WEIR.
WILLIAM ORR.
JOHN WEBSTER.

MINUTES OF EVIDENCE taken before the COMMISSIONERS OF EXCISE INQUIRY, at Dublin.

Sir HENRY PARNELL, Bart., M. P., in the Chair.

APPENDIX No. 61.

Dublin, 2d December, 1833.

George Pape, Esq., Collector of Excise, Dublin, called in and examined.

No. 61.
George Pape, Esq.
2d Dec., 1833.

How are the duties on paper collected in your district?—There is no manufacture of paper in Dublin, except one, with a small steam engine of about a four-horse power. The papermakers in the country collection around Dublin, called Naas, I believe to be in a very bad state as to fraudulent practices.

What induces you to say so?—From the numerous instances in which they have been detected receiving their paper from the mills into Dublin, without the charge of duty.

Has that been carried on to a great extent?—It has; about two years and a half ago Lord Lifford, a Commissioner from the Board of Inquiry, in Ireland, proposed that there should be an establishment of officers on the mills to check the daily entry required of each paper maker, and that has been done; but they have, I am informed, evaded that control in consequence of its being found that we had no power to compel them to admit an officer in the night except with a constable, and they have in many instances, therefore, nearly suspended their work during the day, and worked without the presence of an officer during the night; and of that paper made in the night they have taken off a great deal, I understand, without showing it in the daily entry, or to the officer, though Mr. Morewood, the collector, tells me, notwithstanding these evasions, the duties have been very much increased in consequence of the measures taken.

You understand that frauds have been committed to a great extent?—I do. I understand there are only two or three that the collector considers honest traders, from whom we get the fair duty. The others have, I believe, all been prosecuted, and have penalties standing against them at present to a very large amount.

How is the duty collected on stained paper?—I think a great deal better than it was; it was much evaded by many persons who entered into the trade, who were found, about a year ago, to be in possession of fabricated stamps; but we got information against a great many of them, in Dublin, and I believe the solicitor has no less than twenty under prosecution in the Exchequer this term. The measures taken have had the effect of doubling the duties last year, and there have been some regulations adopted since, requiring the officer, when he stamps the ends of a piece of paper at the time of measuring it, to put his name thereon, which has had a salutary effect as a check.

How many makers are there in your district?—I think upwards of thirty paper stainers.

Are there many in other parts of Ireland?—They are confined to large towns generally; there are a few in Cork and Belfast. I should say the greatest number was in Dublin.

What are the general regulations under which the duty is charged?—The first thing required of a paper stainer, in regard to using his commodity, having previously made entry and taken out his licence, is, that he produce his paper intended to be stained in reams as it comes from the hand of the paper maker, not being opened till the officer examines the wrappers to see that the duty has been duly charged thereon; upon which he then opens it, and the officer has what is called a first account stamp, which he impresses on the back of every sheet; then the trader takes and pastes sixteen of these sheets together to make into a web, commonly

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twelve yards long, when he colours it and stamps it with any pattern he likes, and, after he has finished it and it is ready for the market, he brings it to the officer, who impresses the duty charge stamp on both ends; but after he has prest the sheets into the web, as before described, I should have said, that then the officer frame-marks it with a frame-mark and a progressive number, at both ends, beginning with unit and going on progressively to the end of the year. Thus, if a man from January, 1832, to January, 1833, stains one thousand pieces, they will be marked from one to a thousand; and after finished they are brought to the officer and then another stamp put upon them, called the duty charge stamp, as before described, upon which the charge of duty against the trader is then made.

The efforts of the Excise have worked an improvement in all the branches of the Excise Revenue?—Yes, I think so.

You probably expect that by persevering in that way the matter will be put on a proper footing?—I think so; I have no reason to doubt it, with the exceptions before stated.

With the improved state of the tranquillity of the country?—Yes, taking that for granted, I have no doubt that in time we should go on as we do in other parts of the empire.

GEORGE PAPE.

APPENDIX No. 62.

Dublin, 2d December, 1833.

No. 62.
Mark A. Saurin, Esq.
2d Dec. 1833.

Mark A. Saurin, Esq., Solicitor of Excise for Ireland, called in and examined.

I called lately for an account of the paper duties, as we have instituted several prosecutions recently against makers of stained paper, and sellers of paper. I got the collector to give me an account, and comparing the six months of the last year up to October, with the corresponding six months of the present year, the duties received on stained paper had just doubled in the City of Dublin within that period.

Have there been any particular efforts made to bring these parties to punishment of late?—Yes; there have been very considerable detections made in Dublin, and discoveries of forged stamps being made use of by those traders to a large extent.

Was this the first time that such an effort was made?—The officers, perhaps, who made these detections, and procured private information of the use of these forged stamps, may have been more active and zealous than former officers.

The doubling of the duty is *prima facie* evidence of an established and long-continued system of fraud, which might have been put an end to by exertion probably?—The present duties on stained paper have not been introduced here above nine or ten years.

Have you had prosecutions against paper makers?—Yes, a great many, and have still; but less than formerly?

Were your prosecutions successful?—Yes, most successful; they increased the duty considerably.

Were they compromised?—A proportion of them were compromised.

Did any of them go to trial?—Several.

You succeeded?—Yes.

Was there a great extent of fraud disclosed?—Dreadful.

To what case would you refer as prominent?—I would refer to the case of Mr. Sullivan; he has been prosecuted three or four times in the Court of Exchequer, and three or four times before magistrates.

Was he convicted on each occasion?—Yes, I think on each occasion.

When was the last?—Last July; the sittings after Trinity term last; and in a prosecution, this very term, we have obtained judgment against him for another penalty, in consequence of his not pleading to the information.

Has he paid the penalties?—He has paid some; but he is a very distressed man indeed; I conceive, almost annihilated—in short, almost all the paper manufacturers in Ireland are men without capital, and endeavouring to live on the duties, by selling their paper without payment of duty.

Is it that they take advantage of the time allowed them for payment of the duty?—No; but by sending out their paper without payment of duty.

Without wrappers?—Yes, or with old wrappers, which is a more frequent mode of committing fraud.

How can that happen without the knowledge of the officers?—It is a most difficult thing for officers to detect them: we have had most excellent officers in the neighbourhood of Dublin, who have made numbers of detections; but still a great deal is brought into consumption without payment of duty.

In all the trades, fraud is very extensively committed?—Yes; on paper to an enormous amount.

MARK A. SAURIN.

Appendix No. 63.

Dublin, 9th December, 1833.

Robert Plunkett, Esq., Inspector of Revenue Police, Ireland; and *John Ryan*, Esq., Collector of Excise for Londonderry, called in and examined.

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Robert Plunkett, Esq. and John Ryan, Esq. 9th Dec. 1833.

How do you find the paper duties collected?—*Mr. Ryan.* There is a great deal of smuggling in the paper trade. In the Derry collection there are but three small mills, and they make only the inferior kinds of paper in them, or what is called the whitish brown and brown; the whitish brown is such as the grocers use for wrapping paper. I think that on the whitish brown paper, and on the inferior kind of the first class, there is a great deal of evasion of duty.

In what way does that evasion take place?—I think they work at night in the mills, and as the officers do not remain all the night in them, then when the workmen have once manufactured the paper, and got it on the lines to dry, it is matter of difficulty for the officer to keep an efficient check upon the quantity.

Have any efforts been made to prevent the evasion of the paper duty?—As far as the system of survey or check, that is, putting extra officers over the paper-mills; recourse has been had to that system.

Has that had the effect?—It has to a certain extent, but I am afraid there is still a great deal of smuggling, as the temptation is very great, owing to the rate of duty. A ream of whitish brown paper will weigh from twelve to fourteen pounds, the duty upon that is threepence a pound; I have heard of instances where it has been sold for fourpence a pound, leaving only a penny a pound to the manufacturer, which would by no means remunerate him, if he paid the duty. I beg leave also to observe that there is the same rate of Excise duty chargeable on imperial drawing-paper as on the inferior kinds I have mentioned; and the profit on the one would be perhaps a pound to the papermaker, and on the other, instead of having any profit, he could not pay the duty and expense of manufacture, from the price it is usually sold at.

Do the evasions take place much by returned wrappers?—A great deal.

Do you hear of their being bought and sold in your collection?—Yes, they are said to be regularly bought and sold. I myself found in Strabane some paper wrappers which I am sure were returned to a paper dealer, for the purpose of covering other paper. There were informations exhibited against him for 1,400*l.*, but the magistrates who tried the case acquitted him. They, I believe, thought that the penalty sought for was quite disproportioned to the alleged offence.

Was the case clearly proved?—We proved the person to be a paper dealer, and proved the finding of the wrappers in his concerns, but the magistrates acquitted him; and we find that where the penalties sought for are very considerable, or what the magistrates consider disproportioned to the alleged offence, they frequently are disinclined to carry the fiscal laws into effect, or to fine the parties summoned before them.

Do you think the law would be more efficacious, if the penalties were more proportioned to the offence?—I am humbly of opinion that we should have the magistrates more with us, if the penalties, in all Excise cases, were more proportioned to the alleged offence.

Was not there a case in your collection, or near it, of an officer who was supposed to have been made away with?—There was.

State what you know of the circumstances?—An officer of the name of Lampen (who was stationed as a watch officer at the paper-mill of persons named Mathews, who live at Claudy, in the County of Londonderry, and in the Coleraine collection) was seen one afternoon going to attend his duties in the paper-mill. At a distance of one or two hundred yards from the entrance to the mill, he was met or seen on the road, but there was no proof that he entered the paper-mill, and from that afternoon to the present time there has been no account whatever of him, although the most diligent search was made through great part of the county, and through every part round the paper-mill, by the magistrates, the constabulary, and revenue police.

When did that occur?—In March, 1833, I believe.

Was any reward offered?—Yes, a reward I think of 100*l.*

Mr. Plunkett. I think afterwards 500*l.* were subscribed by the gentlemen of the county: they took a most active part in endeavouring to discover the body, particularly Mr. Ash, Major Scott, and the Rev. Mr. Douglas, and indeed all the magistrates of the neighbourhood.

Mr. Ryan. They considered it a disgrace that such a thing should have occurred in so quiet a county, and exerted themselves to the utmost to discover what became of Mr. Lampen. The licence for the mill was not taken out in the name of Mathews, but, I believe, in the name of another: that practice has been resorted to by the owners of paper-mills to prevent their being liable to penalties. The licence is frequently taken out in such cases in the name of a working man in the mill, and by that means the owner of the mill, although he directs the establishment, escapes if there are any penalties incurred, and the person in whose name the licence is taken out, if any penalty is sought for by the Excise against him, emigrates to America, and the Crown loses the penalty.

Is there no security for the duty?—If a person comes forward and states that such a paper-mill is his, we cannot refuse the licence, on the requisites of the law being complied

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with; our only precaution is to see that the duties are regularly paid. The paper makers have one round of duty in arrear; that is, if the paper maker works for the round, he then, on the following round sitting-day, pays the duty of the former round, so that he has credit for six or eight weeks at least.

Mr. Plunkett. The magistrates were three days searching the country, with the constabulary and other police, for the body of the officer, in the most minute manner, but no trace of it could be got. I never saw anything like the anxiety of the magistrates in that neighbourhood to bring the thing to light.

ROBERT PLUNKETT, Inspector of Revenue Police.
JOHN RYAN, Collector of Excise.

APPENDIX No. 64.

Dublin, November 29th, 1833.

No. 64.
Mr. Francis Amey.
29th Nov. 1833.

Mr. *Francis Amey,* Collector of Excise, Belfast, called in and examined.

Have you any paper makers in your district?—I have two manufacturers.

Do you consider the duties to be well collected?—I believe they are better paid here than in the neighbouring collection of Antrim, from whence there are great quantities of smuggled paper brought in; and even here, I believe, there is a great quantity manufactured which pays no duty: the manufacturers are so artful, and take so much pains to avoid the duty, that it is almost impossible to collect it under the present regulations.

When your department has knowledge of evasions being practised, do not they use increased exertion to prevent them?—Certainly; and in this district a short time since, I was determined to enforce a more close survey, and stricter superintendence on the part of the officers in one of the paper-mills; the consequence was, that the collection of duty from a small mill which had on some occasions amounted to little more than 3*l.* or 4*l.* in the round, became at once increased to upwards of 50*l.* in the round; and in the larger mill, the collection was increased from 50*l.* to 160*l.* per round. The duty from this mill has also risen considerably by the introduction of the new machinery. I have no doubt, however, that there is still a great quantity produced of which no account is given; the manufacturers are able to get almost any quantity into consumption by the use of returned wrappers, which are easily altered and filled up, so as to appear regular. These wrappers, it is well known, can be obtained with the greatest facility, in almost any quantity; and it is a fact that persons are regularly employed to go about and purchase wrappers which have been used from the stationers; 1000 of such wrappers were recently found in the packing room of John S. Ferguson, M'Gill and Co. in the linen-hall. A considerable quantity also of wrappers, and fraudulently made paper, have recently been seized from dealers in this town. These wrappers had evidently been used, and were kept for the purpose of being sent back to the mill as opportunities might offer. In consequence of these and other discoveries three officers were sent to the suspected mill, and considerable detections of evasion of duty were almost immediately made, and the occupier of the mill is now under prosecution for not giving the proper account of the paper turned out of his moulds. We have at present piles of these wrappers in the seizure warehouse, and I am positive some of them must, from their appearance, have been in use for six or seven years.

Are you aware that intimidation is resorted to, in order to prevent the surveying officers from doing their duty?—I do not know of it to any extent; I had recently under me an active young officer, who made several detections, and was in consequence ill treated; not, I believe, by the people belonging to the mill, but by carmen and other low people. It may happen, however, that considerable effect in deterring officers from doing their duty may have been produced by the fate of the surveyor on a paper-mill in the Derry collection, who disappeared about a year ago, and has never been heard of, and there is no doubt that he was destroyed.

What means have been taken to ascertain the fate of this officer?—Three brothers, of the name of Mathews, the proprietors of the mill at which this occurrence took place, were committed to prison; but the most material witness against them having, it is supposed, left the country, the parties were liberated.

Have not extraordinary exertions been lately used in the Dublin district for the better collection of the paper duties?—I understand that the Board have directed increased efforts to be made; and that, in consequence, the manufacturers there are now paying six times as much duty as they had been paying for some years previously.

F. AMEY, Collector of Lisburn Collection.

APPENDIX No. 65.

Dublin, December 6th, 1833.

No. 65.
Mr. Thomas Gill.
6th Dec. 1833.

Mr. *Thomas Gill,* Collector of Excise, Drogheda, called in and examined.

Have you any paper manufactory?—There is one in my collection, but I myself have never superintended that duty.

Do you know whether the duty has been well collected on that article?—Not at all well

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No. 65.
Mr. Thomas Gill,
6th Dec. 1833.

collected: I have no hesitation in saying that the duty on paper is not at all well collected in this country. I have that from report and partly from my own observation: it is so generally understood, that I have no hesitation in stating that it is the worst collected duty in this country.

Do you know the means by which it is evaded?—I have never surveyed a paper-mill.

From general report you understand it is one of the worst collected duties?—Yes.

Have you any glass in your collection?—No.

THOMAS GILL, Collector.

APPENDIX No. 66.

Dublin, December 6th, 1833.

No. 66.
Mr. Norman Ash.
6th Dec. 1833.

Mr. *Norman Ash*, Collector of Excise, Galway, called in and examined.

How is the duty collected on paper?—I think the duty is not half paid on the whole of the paper manufactured, at least there is a considerable part of the paper escapes the Excise duties.

How does that happen?—The paper-manufacturer is at liberty to keep as much loose paper as he pleases in the mill; this he returns to the officer as loose paper: before it is tied up and charged he has an opportunity of sending out as much of this as he pleases in wrappers and otherwise. I have a paper manufacturer in Galway; some members of his family have a retail shop in the same town; that person may receive as much unduty-paid paper as he pleases; there is of course a stamp on the paper certifying the paper as having paid the duty. He may send out as much paper as he pleases under these wrappers; by getting them back during twenty-fours, this may continue; it is not necessary that there should be any minute in the paper-stamp; by that means he gets away the paper without paying duty.

Have any frauds been detected against the manufacturer?—There have.

Have any prosecutions taken place?—Yes, there has; he has been charged about 100*l.* and paid about three years ago; it was a 200*l.* penalty. Some more paper was detected in Limerick going out under improper protection. There is nothing, it strikes me, that can remedy that but some kind of a let-pass in the way of a permit; or some document should accompany paper going out that would be only in force for the time necessary to deliver the paper: it is by returned wrappers they get off the paper without payment of duty. In Dublin there is no doubt that a great deal of paper escapes the payment of duty; they can send out a hundred or a thousand wrappers, and get them back again the same day.

As the chief security of the Revenue depends on the performance of the supervisors, and to prevent any work appearing in their diaries but what has been actually and faithfully performed, I beg to suggest that the supervisors' diaries should be sworn to as containing the places and traders surveyed, &c. &c. Collectors are obliged to swear to their accounts annually; the supervisors' diaries are of more consequence.

NORMAN ASH, Collector.

Excise Office, Galway,
December 28th, 1833.

APPENDIX No. 67.

Dublin, December 6th, 1833.

No. 67.
Mr. Samuel Crowther.
6th Dec. 1833.

Mr. *Samuel Crowther*, Collector of Excise, Londonderry, called in and examined.

Have you any paper makers in your district?—There are three paper makers in Strabane district.

How are the duties collected upon it?—I rather think the paper makers are a little tricky.

In what way?—Making use of forged stamps. I think there are two of them now in the Exchequer with regard to it.

Two out of three?—Yes.

Was not there an officer murdered?—Yes, but that is in Coleraine collection.

What is the nature of the offence charged in the prosecutions now pending?—A very large quantity of paper has been seized which has come from those mills with forged stamps.

Is this the first time they have been prosecuted?—No; they have been prosecuted many times, the whole of them.

Have the prosecutions succeeded in obtaining convictions?—Yes, always hitherto.

Have they been brought to trial, or have there been compromises?—They have been brought to trial, and there have been compromises at different times.

Have they paid all the penalties?—Yes, I believe they have been recovered.

Still they persevere in frauds?—Yes, I believe they do.

Is there any power of withholding a licence from a paper manufacturer?—Not that I am aware of.

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No. 67.
Mr. Samuel Crowther.
6th Dec. 1833.

Can you suggest anything to put a stop to this system?—Indeed I could not, except that the check officers have put a stop to it by having an officer on a seat in the mill. That was the occasion, I apprehend, of that murder being committed; he was a check officer.

Do you mean that he is always in the mill?—Yes, from a certain time in the morning to a certain time at night, and keeps an account of what paper comes from the mould.

He is not allowed by law to remain during the night?—I believe not.

So that the manufacturer can do as he pleases during the night?—Yes.

He can work at night and carry away the paper?—Yes, just the same as during the day-time.

Have you any glass manufactory?—None in that collection.

Has the produce of the revenue from paper increased in consequence of the prosecutions?—No, I do not think it has increased much; there is not the fraud carried on in England that there is in Ireland among the paper manufacturers; not to that extent; they are very bad to detect.

SAMUEL CROWTHER, Acting Collector.

APPENDIX No. 68.

Dublin, December 7th, 1833.

No. 68.
Mr. S. Morewood.
7th Dec. 1833.

Mr. *Samuel Morewood*, Collector of Excise, Naas, called in and examined.

You have several paper manufacturers under your survey?—I have thirteen.

How are the duties collected?—I find great difficulty in getting the duties from some of them; they are very poor and very fraudulent: some of them pay well.

Have there been many detections of frauds?—A great many.

What sort of frauds have been committed by them?—Sending out paper without payment of duty; in every way possible.

Has this practice been long going on?—I should think it has been going on for a number of years.

How long have you been collector?—Eight years. I was collector of Mallow part of that time. Since I came here I have looked carefully after the paper makers. The Commissioners of Excise set some check officers over the mills, by which means we were enabled to check the frauds to a considerable extent.

Are the duties increased in consequence?—Yes, to a considerable amount.

Have any makers stopped working?—Yes; but I think that was in consequence of local circumstances, such as poverty on the part of the manufacturers; I mainly attribute it to that cause.

Do you conceive that the duty is paid regularly now on all the paper actually made?—Oh no! not on all the paper actually made; it is still evaded in part; but the manufacturers are subjected to penalties.

Is there no manufacturer in your district that *bonâ fide* pays all the duties he is required to pay?—There are three manufacturers, I think, pay their duties; there are only three that I have a good opinion of as paying the duty on all they make.

How do they manage to carry on a system of fraud in their manufactories with the power the officers have?—They are very adventurous; they will take every means possible to evade the revenue.

Are not the revenue officers able to prevent evasions?—From the defective state of the law the officers cannot enter, from eleven at night till five in the morning, into any manufactory without a peace officer, which is attended with a great deal of expense and trouble, and sometimes impracticable. There is no power to keep the officer in the concern, under the present law, constantly during the night: that is the reason why they work at night and evade the officer's attention.

Do they carry off the paper at night?—Yes, they carry it off before the officer comes in the morning, into unentered premises, where they secrete it.

What would you suggest by way of rendering the collection of the Revenue more secure?—I have made many suggestions in reports to the Commissioners of Excise which I can submit to this Board: the chief is an engine duty, with some local regulations, which I think would secure the paper duty tolerably well, and would raise a handsome revenue. I was ordered by the Commissioners of Excise to report in conjunction with two generals on this subject.

How long ago?—In July, 1831. If you desire, I shall present a copy of that report.

[*The same was delivered in and read.—Vide letter* A.]

Is it your opinion that measures of the nature proposed in that report would be efficacious?—I am of opinion, as the result of long experience and close observation of the paper duties and laws, that some such regulations as those which are here suggested would, if adopted, secure a very respectable revenue without inconvenience or oppression to the manufacturer, and do away with that defective state of the parliamentary Acts which at present occasions what may appear vexatious litigation, and afford the smugglers frequent opportunities of evading the duty, notwithstanding the exertions of the most vigilant officers.

Have you any glass manufactures under your survey?—No.

SAMUEL MOREWOOD.

A.

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No. 68.
Mr. S. Morewood.
7th Dec. 1833.

Dublin, July 9th, 1831.

Honourable Sirs,

In obedience to your order, directing us to make such suggestions as might appear necessary for the due security of the revenue on paper in Ireland, we would respectfully propose that a duty on the cubic foot of the engine should be levied by a rate in proportion to its capacity. No engine to be licensed whose content would be under forty solid feet, paying at the rate of 5*s.* per cubic foot weekly, which is a reasonable duty, and equivalent to what two reputed fair traders in Naas collection are paying for first class paper. Having given this as what we consider a correct and equitable ratio, from the work performed by those traders in the year, it will be for your Honours' consideration to adopt this rate or any other you may deem expedient. The period of working each engine not to be less, at any time, than one week, forty-eight hours' notice having been given for commencing, and the same for stopping; the engine or engines to be deemed at work where such notices have not been served. The content of every engine to be ascertained from the greatest length, breadth, and depth; the depth to be measured from the centre of the spindle of the roller, if the depth be greatest at that part; and the calculation to be made without allowance or deduction on account of any peculiarity of shape, form, machinery of, or in the engine. While this mode of levying the duty would raise a *certain* and respectable revenue, the present practice of charging by the pound weight should notwithstanding be continued, so that the one would be a check or set-off against the other; such charge by the pound weight to be made up at the end of the round as at present; but *that* from the engine to be made out as a quarterly, half-yearly, or yearly charge; and the trader who has not been charged by the weight of a quantity of paper equal to the amount of such engine-charge, to be called on and made pay the difference immediately. If any odd days should occur in the working of the engine at the time of making up such charge, those days to be carried forward as odds to the ensuing quarter, half-year, or year, as the case may be. To secure such engine when silent, we would recommend a chain to be so fastened on the roller that it would prevent it from grinding, having the end of the chain securely locked on some immoveable part of the apparatus; and no engine to be allowed to recommence in a less period than seven days. The notices for discontinuing or recommencing *to be served* between the hours of six o'clock in the morning and six in the evening on a week-day. The hour of unlocking to be the same on the day of commencing to work as that of the day of locking down the engine when it ceases to work. In entering the produce of each day's work, in the daily entry paper, it would be proper that the estimated weight should at least be within 10 per cent. of the real weight; the trader acting otherwise to incur a penalty of *l.* for every such offence; and, while on the subject of penalties, we would respectfully suggest that they ought to be in proportion to the magnitude of the crime; as they *now* stand, the most of them are a great deal too heavy to ensure verdicts. Were penalties lower, judgments in favour of the Crown would more readily be secured, in whatever court the case might be tried. We would recommend that the label should be placed over the knot of the string as formerly, and made of coloured paper like that used for permits, with a vegetable ground, so that it would not resist the action of the acid if applied to the extraction of any writing, as at present practised. This precaution would enable an officer to see at once whether any attempt had been made to alter the original figures, dates or signatures. We would also recommend that the blanks in the labels should not be made so large as at present, particularly those on the right hand, as the space often affords an opportunity of cutting off the impression of the duty-stamp, and using the label a second time on a new wrapper with a counterfeit stamp; and we would, moreover, recommend that the officer's name should be written partly on the label and partly on the wrapper; and, as a greater protection, to guard against the extracting of the writing by means of acids, it would be well to furnish the trader with letters and figures like those used by the officers at paper-stainers', to distinguish the class and estimated weight, the same to be put on with printers' ink. But it might become a matter not unworthy of consideration, whether the labels could not be dispensed with altogether, and the necessary particulars inserted by the traders and officers on the face of the wrappers made of first class paper only; since it is well known that the labels, notwithstanding the precautions that have been adopted, are used for every fraudulent purpose, and have rather served hitherto in Ireland as facilities in the hands of illicit traders than otherwise. We would further suggest that the departure book be subject to the inspection of the supervisor and officer, particularly the former, and that they should have at all times free access to it, as well as to all the stores and rooms of every paper-manufacturer, without reference to the purposes for which they are kept. It might also be advisable that the officers should have free admittance or entrance to the places to which the paper sent from any concern may have been conveyed, which places, as well as the name of the individual to whom sent, should be distinctly stated in the book. This power should be exercised without having recourse to any magisterial authority, it being reasonable that all articles subject to duty should be open to every officer of Excise for inspection, particularly when that article goes into the possession of a dealer. It might also be advisable, for the better examination of the paper stock of dealers, that no more than one ream should be broken or open at the same time, that ream being deemed a sufficient specimen of the class and description to which it belongs: confusion would be thus prevented, and the stock better identified and ascertained. As a further security to the revenue, it seems prudent that officers should be empowered to stop and examine all the known carts and conveyances in or proceeding from paper concerns; and that they should be authorised to count, weigh, or estimate all paper turned out of the mould or thrown off the machine; such reckoning to be deemed a proper charge after giving the allowance of two sheets for waste to each quire; and that officers should be invested, moreover, with the privilege of entering paper concerns or mills at all times, whether by night or day, and to remain there so long as your Honours may deem advisable; and if to remain for the night, the trader to provide suitable accommodation. This privilege, particularly of remaining all night in a concern, to be only exercised as occasion may require, under the immediate order of your Honourable Board, through the representation of officers of superior rank. As a still further check on the work of a paper-mill, it might be proper to oblige the manufacturer to enter in a book, or in the daily entry paper provided for the purpose, an account of the quantity or weight of rags ground into pulp each day, according to the stonage of the engine, reckoning seven cubic feet to each stone, distinguishing the description of pulp so ground, whether of first or second class, in order that an estimate or compare might be made between the quantity of pulp and the estimated weight of the paper produced by the trader. This compare would always enable the supervisor and officer to judge correctly of the working of a concern, and whether the trader was

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Mr. S. Morewood.
7th Dec. 1833.

conducting his operations fairly or not. In reference to that part of your Honours' order, respecting the removal of loose paper from the mills, we beg leave to observe that the traders have recourse to every possible expedient to carry their clandestine practices into effect; and when wrappers cannot be conveniently had, the paper is sent out loose, either in cars covered with straw, hay, or vegetables, &c., or by women under their cloaks.

We have the honour to be
Your very obedient humble servants,
Samuel Morewood, Collector,
John Clark, } Surveying General
Alexander Cormick, } Examiners.

The Honourable the Commissoners of Excise.

Appendix No. 69.

Dublin, 3d December, 1833.

No. 69.
Mr. John M'Donnel.
3d Dec. 1833.

Mr. *John M'Donnel,* called in and examined.

You are a paper manufacturer?—I am.

Where are your works?—At Saggard.

Do you carry on the trade to a great extent?—No, not to a great extent.

Have you been long in it?—Many years; I was reared to the business.

Do you consider the present rates of duty to afford a great temptation to smuggling?—I do.

Is there much smuggling going on in Ireland?—There is an account of the large sums that are made in it, and I think if they pay all the duty here, they pay double as much as they do in England, in proportion to the value of the goods that are made: the consumption here is for coarse goods—whity-brown—whoever makes that must smuggle it, for it is generally sold at the price that the duty will come to; they bring some of it to charge, but some of it must escape the duty, no matter who makes it; I do not make any but fine.

Is the price of this paper so low as to show that it cannot have paid the duty?—It goes at the rate of 6*s.* or 6*s.* 6*d.* a ream, and the duty of it will come to that by 6*d.* a pound; it is very little more than the duty; in some things the duty, if paid, would come to quite as much as the paper would sell for.

Is the market supplied with paper of that kind, at those prices?—Very nearly so; I refer to the whity-brown paper.

Is there much used in Ireland?—There is; it is used by the grocers, and other dealers, in large quantities.

What is your opinion in regard to the manner in which papers are classed for duties?—They are not fairly classed, and it is very hard to class them. I have been with some of the stationers here; they acknowledge that the duty is not fairly laid; but where are they to stop, so as to prevent the inducement to put the first class into the second?—the whity-brown pays the same duty as the finest white paper, or the finest tissue paper.

Is there much fraud practised by the manufacturers in putting in the second class what ought to be first class?—There is nothing of that now, because it is all first class—all of the colour of white is put into the first class—that is what we were complaining of formerly to the Commissioners, and they wanted to know where we would stop.

What would you recommend in place of the present plan?—I think that paper not sized might be put into the second class. I am inquiring of the chemists whether they could ascertain whether there was size or not; if there was no size, that whity-brown would escape.

Into what class would you put that?—Second class.

Would you have only two classes?—Three classes, making the brown the third class; no respectable printer would print on paper which had not some degree of size in it; if duty was the great object, engine duty would be the fairest, for that classes every paper; there would be three or four engines of the coarse got out while there was one fine, and any one who forced, in time, would lose in quality what he gained in quantity.

You propose that change of duty, on the assumption that the engine would do so much work?—Yes; that the coarse engine would do three or four times as much as the fine engine; but then the difficulty is in exporting it, to ascertain what might be laid upon it—it would be the surest way for that class of people: if you make fine paper, you give it a certain turn; if you make coarse, you will get more out in the time.

Do not you think the present regulations are sufficiently well calculated to ensure the duty, if the officers enforce them?—No; I think there is no one who makes that whity-brown but must always smuggle it, more or less.

Is there no smuggling in any other kind of paper?—In coarse paper it is the chief, not in white paper. I believe there are not more than two in the county of Dublin who make fine paper, but those who make that whity-brown must smuggle or quit the business.

Are there any of the regulations for collecting the duty of which you have to complain?—If there is any mistake, there are a great many penalties; if the men should not put down by a certain time, there is a penalty of 100*l.*, and it is not easy to get that all correct; I think the most exact manufacturer in the country cannot keep to the exact letter of the law; that was one great reason for trying to get the engine duty, to get rid of those restrictions.

Is there any great difficulty in complying with the law?—It is not very easy to get a

correct account, and if a label is lost there is 100*l.* penalty. I had two labels that were eaten by the rats; luckily they were acquainted with the fact, but there was a penalty, if they had chosen to enforce it—but the most correct manufacturers may be led into that. There is a meeting, I believe, of the manufacturers to-day, with a view to laying their opinion before this Board.

JOHN M'DONNEL.

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Mr. John M'Donnel.
3d Dec. 1833.

APPENDIX No. 70.

Dublin, 10th December, 1833.

Mr. *John M'Donnel*, Paper Maker, Saggard, and Mr. *Edward M'Donnel*, of the Firm of Christopher M'Donnel and Sons, called in and examined.

No. 70.
Mr. John M'Donnel
and
Mr. Edw. M'Donnel.
10th Dec. 1833.

Have you anything to suggest to the Commissioners on the subject of the paper duties, and the regulations for collecting them?—*Mr. E. M'Donnel.* Yes; I would recommend the Excise duty to be taken off paper altogether; or if not, that the present mode of collecting it be done away with, and a monthly duty on each engine-beater and washer of 8*s.* per cubic foot be substituted. In general, engines measure from 80 to 85 cubic feet, and of that size are capable of beating or washing from eight to ten stone of rags. At this rate each engine would produce to the Revenue about 400*l.* per annum.

You propose this in consequence of the injury you suffer from smuggling?—Yes; for, I maintain, it is impossible to collect the duty by the present system. I also consider that it is too high by one-half, being from 30 per cent. to 100 per cent. on the article; thereby cramping the capital of the manufacturer, especially in *Ireland*, where it is so limited, and offering an enormous reward to the smuggler, to the great detriment of the fair trader. Moreover, the present mode of levying it, namely, 3*d.* per lb. on first class papers, and 1*d.* per lb. on second class papers, is most unfair; for by this a ream of paper, the value of which is 4*l.* 5*s.*, the duty on it is only 18*s.*, being about 25 per cent.; whereas a paper the value of which is 5*s.* per ream, the duty on it is 5*s.*, being 100 per cent. And here, where the poverty of the country confines the consumption chiefly to the lower descriptions of paper, this system presses with double weight.

What is the reason of the difficulty of collecting it?—By the present laws, we are required each day to enter down, for the inspection of the officer, the number of reams we make; this afterwards must be produced to the officer. But a manufacturer intending to smuggle will only enter down a fifth or sixth of what he makes, and will smuggle the remainder. When the paper is produced to the officer he weighs it, and the weight is marked on the label which each ream of paper is required to have; also the officer's name. But, so clever are the smugglers, that, by some method, they are able to extract the original weight marked, and put in any weight they please. Thus a label which the officer marked for a ream of paper 8 lbs. weight, may bring in a ream of paper 68 lbs. weight. The smuggler can also procure the labels of the fair trader, extract the number of the mill and the weight, put their own number and any weight they please, and put them on the paper they have smuggled themselves. A ream of paper so made up has all the appearance of being correct; and thus the present system can actually be made to protect the smuggler. I send you a few labels so done, with number, weight, and one with the officer's name extracted. I was given them by a manufacturer, who told me they could be purchased for 3*d.* a piece. At one time we applied to the Excise Commissioners, in consequence of the great extent to which smuggling was carried at the time. They sent over a number of officers to check it. On one mill, we believe, they placed seven or eight officers to watch. Notwithstanding, the smuggling went on. I have heard manufacturers say, that if officers were living in the mills night and day they still could smuggle. These abuses would be completely cured by an *Engine duty*. Each manufacturer should then take out a licence for the number of engines he intended working. An officer would then have only to watch that he did not work more engines than his licence permitted; and if engines, which were returned as silent, were found at work, a heavy penalty should be inflicted. It could be collected for one-tenth what the present system costs, and would produce as great a revenue to the Exchequer; for we believe there are 1,500 engines in the three countries, which, at 400*l.* a-year each, would produce 600,000*l.*

There would be a difficulty arising on that, on the paper being sent to England?—I recommend the same for England and Scotland, for in both smuggling is carried on to a great extent, and a drawback duty between the countries would place us in a worse position than at present.

Do you say, from your own knowledge, that they smuggle in England and Scotland?—Yes; I have no doubt of it. The proof I give is this. For our mill, in which we work four engines, we pay nearly 4,000*l.* a-year, that is, 1,000*l.* nearly for each. The mill is worked by water (not having the advantage they have in England of cheap coals, we cannot work by steam;) during five of the summer months, owing to scarce water, we have not more than half the work we do in winter; that is, we have only two engines at work in place of four; and yet, subject to these chances, for our four engines we pay annually nearly 4,000*l.* There are 1,500 engines in the three countries, and we believe the duty produced is only 660,000*l.* Now, if each engine was to pay as ours do, it would more than double that amount. In Ireland the duty is about 17,000*l.* a-year, and we with our four engines pay nearly the fourth of that.

How many engines are there in Ireland?—I am not aware; but I am sure we do not make the fiftieth part of the paper manufactured in Ireland.

Mr. J. M'Donnel. I mentioned the subject of a distinction of paper, by its being sized and not sized. I find now that they have in France a paper on which they print, and this

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book is printed on that paper; it is very good, and is made without size. So that would not do for a distinction. But an engine duty would class the papers. The printers here complain if the paper is not well sized. They say the ink used in France is made in such a way as not to spread.

To *Mr. E. M'Donnel.* Have you any other way of judging of the extent to which fraud is carried in England and Scotland, except a reference to the number of engines?—I have not the slightest doubt of that; for I am convinced that if that number of engines were only at half work, and all the duty paid, they would produce more than is at present paid. Moreover, I have lately seen a parliamentary return of the number of persons convicted of smuggling in the three countries, and there I find a considerable number for England and Scotland, and the fines produced from the convictions were also very considerable. I have also heard English manufacturers who come here say, that the Scotch smuggle to a great extent; they also undersell us here, and although I admit that the papers I have generally seen have the appearance of being correctly made up, yet it is so easy to forge or change labels and stamps that a great quantity of it may be smuggled.

Mr. J. M'Donnel. I import a great quantity from England and Scotland, and they have always appeared regular.

Are the English able to undersell you?—*Mr. E. M'Donnel.* At present they are; and I conceive that is partly owing to the encouragement they get from Government. At present nearly all the writing papers used in the Government offices is supplied from England. This does a great injury to the trade here, for the chief consumption is in those offices. Besides, it gives a taste for English papers. The persons writing in these offices, and requiring paper for their private use, will not take any except it is precisely similar to what they are in the habit of using in those offices; and without being judges of the quality, they can tell the difference by the water-marks. So completely has the demand for those papers fallen off here, that we, who are the most extensive manufacturers of them, would have been obliged to shut down our vats, were it not for the Bank of Ireland, which at present gets its note paper from us.

Is not the contract open to Irish bidders?—Yes, for the last two years; and we proposed each time. The first year we got 20 reams out of 5,000 reams, and last year only 10 reams.

Mr. J. M'Donnel. The trade cannot be much worse than it is at present.

Have any men ceased to carry on the trade?—Yes; a number have been broken in it, and gave it up; and although others have got into the trade, yet very few respectable persons are in it now.

Do you think they have come into the trade on the speculation of making money by fraud?—*Mr. E. M'Donnel.* Yes; in my opinion that is the chief inducement for the persons who have lately taken it up. For that reason they have all confined themselves to the manufacture of the coarse papers, where the reward for smuggling is so great.

Have you the most improved machines in use here?—Yes; in some few of the mills we have.

Are the extensive manufacturers of England in favour of keeping up the duty?—Yes; for they erroneously thought, that a high duty requiring thereby more capital to carry on the trade, would prevent the smaller manufacturers from continuing in it. But the smaller manufacturers, seeing from want of capital they could not compete with the greater ones, and pay the present enormous duty, take to smuggling, and thus defeat them. For instance, in the article of printing paper which is in such general use, the duty on it is from 4*s.* to 5*s.* 6*d.* per ream. If that amount is saved on a ream by smuggling, how can the fair trader come into the market? And here this system injures another class of employers. The printers and stationers of character, who will not buy this smuggled paper, are undersold by those who having nothing to lose will venture to buy.

Have many of the fraudulent dealers been prosecuted?—A great number; but the Government have failed in obtaining the penalties sought in almost all those prosecutions.

What has been the cause of this failure?—I think the juries have very frequently taken into consideration the great hardship of the present Excise laws on the paper trade.

Mr. J. M'Donnel. They feel it is a great grievance to pay the same duty for the coarse papers as for the fine.

Mr. E. M'Donnel. I was obliged to appear myself in evidence against one who had used our wrappers on his paper. I was very unwilling to do so, and remonstrated with Mr. Saurin. He told me they were obliged to do so from the difficulty of getting convictions. I proved distinctly the fact, yet the Government was defeated. I believe several cases were tried last week, and without success in any.

Is it felt a point of honour to contribute in defeating the law?—I don't think that. An able lawyer, with the act of Parliament so open, will soon pick a hole in it, and the juries no doubt lean towards the defendants. Moreover, it is very difficult by the present laws to prove a smuggled ream the property of a particular manufacturer, unless found in his possession. It is generally made without a water-mark. If it is seized in a cart coming from a manufactory, unless it is claimed by a particular manufacturer, it would be almost impossible to prove to whom the cart, horse, and paper belonged. All they can then do is to sell the cart and horse; but they cannot seek for a penalty.

Do they seize the cart and horse with the paper without being able to discover who owns it?—Yes; and sell it unless it is claimed. But the smugglers, apprehending these seizures, keep a cart and horse for the purpose, of scarcely any value; and the moment the officer seizes the driver makes off, and then they have no proof.

Mr J. M'Donnel. The duty comes so near the value of the paper, that if they get two loads out of three safe, they consider themselves paid. In fact, the article they manufacture

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is so coarse, they could not pay the duty on it and sell it to any profit afterwards; and here the consumption is chiefly for the coarse article.

Can you state the decrease in the trade in Ireland?—I am not prepared to say.

Mr. J. M'Donnel. I have been considering further the subject of the classing of papers, but I do not see how it can be altered except by an engine duty; and then as an engine would beat nearly three times as much coarse stuff in a day as it would fine, the coarse paper would only pay one-third as much duty as the fine; and thus it would be fairly classed.

Do you make paper for the paper stainers?—No; I make all fine papers. I import all the coarse papers, as I could not manufacture them on the same terms as I buy them, and pay the duty.

EDWARD M'DONNEL,
9, *Merchants' Quay, Dublin.*

In case the total repeal of the Excise duty be contemplated I would recommend a continuation of the present mode of collection, with a reduction in the lbs. weight duty of one half the present charge. Should not the repeal of the tax be contemplated, I would recommend at once a moderate engine duty, which I consider the only means to assimilate the Excise duty to the quality or value of the articles manufactured. I would also recommend a yearly tax on paper machines, as they have a decided advantage over vats.

JOHN M'DONNEL,
Saggard Warehouse, 8, *Lower Ormond Quay.*

APPENDIX No. 71.

Dublin, 10th December, 1833.

Mr. *Patrick Boylan,* and Mr. *Richard Austin,* called in and examined.

No. 71.
Mr. P. Boylan, and Mr. R. Austin.
10th Dec. 1833.

You are a principal manufacturer of stained paper, are you not?—*Mr. Boylan.* I do not think I manufacture the greatest proportion of stained paper in Dublin; I believe that Providence has placed me in the most respectable situation, in point of customers and intercourse, but that my manufactory does not execute the greatest quantity of stained paper.

Have you any thing to suggest in regard to the regulation for collecting the duty on stained paper?—I am perfectly satisfied there is more smuggling in Dublin than ever.

Is that in consequence of the regulations for collecting the duty being deficient?—Indeed I do not think it is, the temptation is very great.

You refer to the temptation arising from the duty?—Yes, it is more than 30 per cent. on some articles. A man who avoids the duty makes a very excellent profit, which I cannot say are about one-fourth what I manufacture, which means the plain order of paper hangings.

It is 70 per cent. on some of the common papers?—*Mr. Austin.* I believe it will be found that the Excise duty on Mr. Boylan's goods is greater in proportion than on many others.

What induces you to think that so large a quantity of stained paper is smuggled?—I must be allowed to go into a manufacturer's explanation; the paper on this wall has four prints; it has no pretension to superiority, and it pays a shilling Excise; a man who makes a piece of such paper, the working man,—and his work is the scale by which I will judge,—would, by manufacturing such paper, in one week cover as much excise as a man would, in the kind called superior manufacture in a month; he will cover so many superficial yards with that class of work, and it may be taken at more than the average as the class of work in the kingdom; the work of the kingdom is one, two, three, and four prints; the oftener a man repeats the impression, the more tedious is the operation. If a piece of paper has twelve prints in it, that it will take a man, by such superior class of work, three times as long as that which has four; but that superior class of work is still more tedious, the finish of it is of a different character altogether.

How does this explanation bear on the question of the smuggling?—I have a memorandum, taken from my debit against the Excise, handed to me yesterday. Wishing to know the Excise I had paid this year, and I find I have paid in 1831, 238*l.* 14*s.* 7½*d*; in the year 1832, 190*l.* 13*s.* 1½*d.*; in the present year, for seven rounds, with one round more to be paid, 369*l.* 16*s.* There are men in Dublin who have sold nearly twice as many pieces of stained paper as I have this year.

Do you know what duty they paid?—I cannot tell, those are matters of mystery to me; but the quantity they execute should subject them to pay double what I have paid. I was informed by a person of rank lately, that he could purchase good quality of papers here 2*s.* per piece cheaper than he could in London.

By what means are they able to defraud the Revenue?—I have been informed there was a trial yesterday, where one of the evidences on the part of the Excise swore that some of the stamps were forged, and some were true, though all the papers were seized by an Excise officer, the manufacturer was acquitted (therefore he must be innocent), but the officer who signed the stained paper, must be an extraordinary character; the Excise have, I understand, compromised with those accused of smuggling in this trade in Dublin in consequence of their failure of yesterday.

The whole of this appears to arise from the mismanagement of the Excise department?—It is not connivance, it is the difficulty of managing it, and preventing fraud. I am persuaded that the duty collected does not pay the expenses in Ireland.

Mr. Austin. I am satisfied that it does not; if the expenses of prosecutions, and everything, were to be added to it, I am sure it would be double the amount of the duty; at the

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Mr. P. Boylan, and Mr. R. Austin.
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time that I got the printed form book from the Excise there were people who had four tables, and I had but one, and my duty exceeded theirs.

Are you of an opinion there is an extensive system of fraud carried on by the licensed paper stainers?—*Mr. Boylan.* I think there never was more than there is at present. Dublin is about one-third larger than it was thirty years ago. I live in Dublin; I was born in Dublin; and have been more than thirty years a citizen of Dublin; when I am walking through it I am surprised at where the quantity of stained paper is manufactured; every house is papered. I say, reasoning rationally, what proportion of this paper do I sell; I am satisfied I do not sell a twentieth or a thirtieth, and I suppose I pay one-sixth or one-eighth of all the Excise paid in Ireland.

Is any stained paper imported?—A very small proportion is imported; some French and English we import as a tribute to fashion, and almost all import some. There is some stained paper also exported, which is manufactured in Dublin.

Do you think the use of stained paper has equally increased throughout the country towns?—Yes, and into the houses of humble persons; they could not afford to use it if it paid the duty; the plain character of stained paper will be bought cheaper in Belfast, Limerick, Cork, and Waterford, which had been manufactured and stained in Dublin, than I could make it.

Has the Excise Board taken any particular pains to stop this system of fraud?—I believe they do everything they can.

Mr. Austin. I am sure they do.

How does it happen, as the law is the same for collecting the Revenue in England, that it is evaded in this country?—*Mr. Boylan.* A paper manufacturer in England may be worth five, ten, twenty, or forty thousand pounds, and if he is exchequered he is ruined.

Do you think the system of compromising suits has a tendency to encourage fraud?—I have no doubt of it; if I were convicted it would ruin my family.

Can you suggest any alteration in the law, by which smuggling might be prevented?—I am not so informed as to know the technical system of the Excise law; as I do not study to evade it, I do not study it at all.

The unfair trade must diminish the profit of the fair trader?—*Mr. Austin.* There is no doubt of that.

Mr. Boylan. When Mr. Foster, the late Lord Oriel, was chancellor of the Exchequer, he was pleased to ask the advice of our house, I being then in company with my brother; and as we were over desirous that the Excise should be levied in an equitable manner, we suggested to Mr. Foster a table duty, something on the principle of the licence on stills; the obligation was, that a man should pay such a proportion of the original system of the Excise law as the use of his printing stock would justify. After some years, the members of the trade here got very unhappy, having reasoned the subject mutually; and as I thought they might look upon me as standing in their way, I joined them; it was taken off; I do not wish it to be restored again, because I think it would be very unfair to exercise a law here that is not established in England.

Mr. Austin. At that time they had nothing to do but to strip the cover off the table, and then the table was not considered at work.

Mr. Boylan. I think there is more paper hanging consumed in Dublin than in London, in proportion. I think that persons in England, convinced that they must pay the duty, the manufacturer not selling without paying the Excise, a person in a moderate situation of life will do without paper hangings, when he can substitute it by colouring his walls.

In point of fact it is cheap here?—Yes, that is not to be wondered at; because everything connected with manufactures by hand is cheaper in Ireland, and capitalists in England look for an interest on their capital, and a steady profit: there is no such thing here; everything is fluctuating, and every man sells as low as he can; but we have more master paper stainers in Dublin than there are in all England, and all the manufacturing towns together.

You mean licensed manufacturers?—Yes, for many of the masters work themselves.

What is your opinion with regard to removing the duty altogether?—I know no mode of relieving those disposed to do right *from the evil they are suffering,* than to remove the Excise altogether. I think that will open the trade and may make it a general manufacture; but I think that is not to be considered by persons like me; if a very serious evil, such as temptation to fraud, perjury I may almost say, is done away.

Would a reduction of duty have any effect?—I think it would not have any effect. The moment that only a portion of the duty is reduced, they will move in the ratio; the temptation yet existing.

Did you make any attempt at the time the duty was taken off the printed calicoes to get rid of the duty on stained paper?—We, the trade, petitioned the legislature, and I was instructed to address Lord Althorp as chancellor of the Exchequer; the petition was simply to take off the Excise on stained paper in England and Ireland; my suggestions to Lord Althorp were founded on the excellent letter of the Manchester calico printer.

Do you know what was the opinion of the paper stainers in England, as to the repeal of the duty?—They always appeared hostile to it.

For what reason?—I consider that the duty gives them a monopoly requiring a larger capital.

Is it your opinion that it has that tendency?—I am persuaded it has in England, but I do not think it has here. I think it is a great misfortune for any nation to be obligated to tax its manufacture. I should employ half as many people more, but *for the restraints* I feel myself under in carrying on manufacture subject to Excise. My drawing-

room is licensed, my bed-chambers are licensed, my kitchen is licensed, my coal vaults licensed, lest my people should fraudulently, or by error, put any goods into them. There was a great manufacturer of colour in England, who told me he discharged a man, and the man laid an information against him of there being a piece of copper from Deptford dock-yard in his possession, with the King's broad arrow on it; the master was prosecuted for it; he was let off with 1,000*l.* penalty, *only in consequence of his character.* The master informed me there was no doubt that man put the copper there, that he might be able to lay an information against him.

Do the Excise regulations interfere much with the progress of the manufacturer?—Most seriously.

You are not allowed to exercise your own skill and ingenuity in introducing improvements in the fabric?—We are greatly controlled.

All this inconvenience arises from attempting to get more duty out of the article of paper, than the original duty paid by the paper manufacturer?—Yes.

Are you subject to any particular survey, so as to see that the duty has been paid upon the paper you make use of?—Yes, our stock is the property of the Excise; the officer knows as much of it as I do. I keep a clerk to attend him, but I do not attend myself. Should there be the least defalcation or waste, if I am even plundered, he makes me pay for it.

So that after having become the purchaser of the article, which is the basis of your manufacture, and paying the duty upon it, this property is not at your disposal?—It is not my property to manage as I please.

You are subject to various regulations having reference to the original payment of the duty on the paper?—Not on the raw paper, because the presumption is, that it comes in with an envelope upon it, passing it into our warehouse as having paid.

Suppose it has not been paid?—Then it would be traced into my concern and seized.

If the manufacturer becomes a bankrupt, or is proved not to have paid the duty on that particular paper, by having carried it fraudulently from his premises, you would be exposed to having that paper seized, and to lose all you had paid for it?—Yes; and I am totally unconscious whether we are not subject to very great penalties. I know it would be a very serious objection to me, if beginning life again, to embark in a manufacture, subject to the Excise law; it restrains a manufacturer within a certain limitation; all our vigilance cannot prevent accidents, but there is no opportunity of giving us relief; if the paper should be injured or discoloured, the officer has no liberty to give us any drawback; you may burn the paper and put an end to it, but they are not at liberty to make any allowance; the officer must go forward and charge it as if it was perfect and profitable.

Have there been many prosecutions of paper stainers in Dublin?—Never so many as in the present year, 1833.

Did they contribute in your opinion to check the practice?—I rather think they did contribute to encourage the smuggling.

Mr. Austin. Because they got off triumphantly; few of the prosecutions against them have succeeded.

Were they brought to trial?—They were. There was one brought to trial yesterday; and I understand he offered a compromise of more than 100*l.* sterling, and he got off without it.

Mr. Boylan. And I understand to-day they are all compromised by the Excise, the Excise going forward to meet the manufacturers.

Then it would appear that what the law had provided, to prevent the evasion of duty, is a total failure?—*Mr. Austin.* Yes, in respect of conducting prosecutions, they scarcely ever succeed; I recollect scarcely an instance of their succeeding.

Mr. Boylan. They will never succeed against any person, except some person who will be innocent; he will be convicted of doing a thing that will be only found circumstantial; and I do think that smuggling is going on to a very great extent.

Have you had any communication with any of the paper stainers in England, on the subject of getting rid of the duty?—I had a communication with the proprietors of one of the first manufacturing houses of stained paper in London, within the last six weeks; in speaking with the principal, Sir James Williams, he said there must be immense smuggling going on in Ireland, for you are reputed to pay nearly one-fifth of the duty, and we know you do not make a twentieth or thirtieth part.

Did he express any opinion on the expediency of getting rid of the duty?—I am fully persuaded that they are averse to taking off the Excise; I always found them to object to that; they think we should have the advantage, because, of course, a man who would require 50*l.* sterling to manufacture stained paper now, would not require 20*l.* sterling to make it then.

Ireland would become, in that case, an exporting country to England?—Yes, and to America, the West Indies, and elsewhere; wherever paper hangings are consumed.

Mr. Austin. Mr. Boylan suggested to the chancellor of the Exchequer, that the port duties would increase more than the proportion of our duty, by the number of people employed, and by their consumption of other articles that pay duty.

Mr. Boylan. I have stated to the chancellor of the Exchequer that I am convinced that the increased employment which would be formed by the extension of a free and unrestrained manufacture, the number of people so employed would consume Excise goods, as grocers, &c. &c., considerably greater than would be equivalent to the Excise now paid on all the stained paper manufactured in England, Ireland, and Scotland.

PATRICK BOYLAN, 102, Grafton Street.
RICHARD AUSTIN.

Examinations.

No. 72.
Mr. William Evans, and others, a Deputation of Paper Stainers, Dublin, 10th December, 1833.

Appendix No. 72.

Dublin, 10th December, 1833.

Mr. *William Evans*, Mr. *John O'Brien*, Mr. *Patrick Low*, Mr. *William Reilly*, and Mr. *John Round*, called in and examined.

You are paper stainers?—Yes, we are.

Have you had a meeting so as to appoint a deputation?—We have not had time. We forwarded a petition to the House of Commons, of which that before me is a copy.

Mr. O'Brien. We have had an understanding with most of the trade; I believe the greater part of them.

This petition had for its object a repeal of the duty?—*Mr. Evans.* It had.

This Commission has the power only to investigate the regulations by which the duty is collected, not to take into consideration the policy of continuing or altering the duties. Can you suggest anything by way of improving the present regulations, by which the duties on stained paper are collected?—We are ready to prove that the amount of Revenue collected from paper hangings in this country, does not pay the expenses of the collection. In the next place, the greater proportion of the manufacture of Dublin, and of Ireland generally, is of a very poor description, which pays the same as the superior paper of ten times, or even twenty times its value; a paper that only brings from 2*s.* 6*d.* to 3*s.* 6*d.* a dozen, pays the same duty as a piece of paper that would be sold for two and three pounds.

What do you consider to be the rate per cent. on the value of cheap paper?—Seventy-five per cent.

Are there any of the regulations for collecting the duty which appear to you to be vexatious and useless?—My humble opinion is, speaking individually upon the subject, that it would be better to remove the duty off paper hangings, and place it, if it is to be kept on, on the raw material; thereby reducing the expense of collection, and, I think, increasing the Revenue at the same time.

You mean putting the duty on the raw paper?—Yes.

Mr. Round. If the scale of duty was lowered, so as to meet the consumption on the cheap article, it would be increased, and that without hurting the Revenue; we calculate there would be a consumption of about five times as much of the raw article if it was reduced by about one-half; there would be no inducement for the contraband in the trade, which is now invariably the case; the same pressure of duty increases the smuggling, and there would be an increased consumption of four or five times as much, and the Revenue would be increased. It is our opinion there would not be an inducement to contraband trade, and there would be four times as many persons employed; the duty acting in that way would consequently increase wonderfully the consumption of the raw material; the raw material paying the paper duty is another increase.

Mr. Low. Then every person should go to the same market for that material which would put it on a level, for all to purchase at the same price.

You conceive that in proportion as you diminish the duty on stained paper, you will increase the duty on the raw paper?—Yes.

Mr. Evans. If the Government wish to take off half the duty, and add it to the raw material, it would be better for the trade; and, I think, for the Revenue.

You mean half the duty on all stained paper?—Yes.

Mr. Round. There would be no cause to complain if our sales were all high priced, for it would not be felt on the high-priced manufacture; but from the poverty of the times, and other circumstances, the sales being confined to the cheap article, the duty is immeasurably high.

Mr. Low. And there is every advantage taken in the way in which the duty is laid on paper hangings at present.

Mr. O'Brien. It is my firm opinion that if it was taken off the stained paper altogether, and put on the raw material, it would increase the Revenue; every person must know the multifarious proceedings attending the stamping on paper. The officer has to mark each end of a piece of paper, to put the frame mark, the progressive number; and the humblest manufacturer would consume an officer's time if he was obliged to do it himself, but he gets through it in consequence of the manufacturer giving assistance, which increases the duty upon him, for there is not a manufacturer who does not pay 1*s.* 6*d.* a dozen instead of 1*s.*; he is obliged to have his people in attendance to assist the officer.

Mr. Low. The officer has 480 stamps to put on a single ream of paper, and his name must be signed sixty times on the above 480 sheets; in fact, the humblest manufactory in Ireland would occupy a great part of an officer's time if he was left to himself to do it, but we are always obliged to lend a considerable degree of assistance. No officer would be able to get through the different parts of the duty if he was left to himself; those manufacturers, at least, who make up the low-priced papers, for there is hardly any other, in fact, used in this country at present.

Mr. Round. I call on an officer, he is obliged to call on another; if left to themselves they would be four hours doing one part of the duty. The duty is not paid then; they have another process the next day, when I stain it; then they come again, for the law requires that they must not come separately, therefore there are two officers employed; they are four hours the first day, and two the second, though there is another, perhaps, waits for that, because I have occasionally had three officers twice in the day in my business, and then they have to go through all the books to make up the accounts, the only thing they get to the

Crown by that work is about 30*s.*, and, I suppose, it costs the Crown for that attendance, about 18*s.* on an average; and if I did not give the assistance of one of the workmen to prepare colour for them, and to fix the paper for them, it would be still more.

Mr. O'Brien. I defy any officer to get through without the assistance of the trader.

Besides this duty, they have to keep an account of your stock?—*Mr. Round.* Yes; they have about four or five duties to perform; then there is the writing of all this, and calculation, in many instances. I have calculated it was certainly 50 per cent. on the cost, not talking about the collector and supervisor making up their entries; and there are the general inspectors, and so on, which we cannot calculate. The Revenue have adopted the most perfect system they can, but it must cost them, at least, 50 per cent.

Mr. O'Brien. There is another thing to be considered, the hindrance to the manufacturer, and the occupation of his time, or that of his people, which is very considerable; sometimes we cannot get the officers when we want them, and are delayed in our work; the officers do what they can, they are very attentive, generally speaking, but they cannot help it, they have other duties to perform, when we require their attendance, very frequently.

It is your opinion that there is a good deal of contraband in consequence of the excessive duty?—Yes; supposing the manufacture is detected in unlicensed premises, there is no means of coming at the person to whom it belongs; the value of the article is so small he does not care for the risk, he loses but his raw material; if he gets clear off, the saving is so much, being 75 per cent. it is an inducement, and he invariably finds a resource, or outlet for the paper, because the man is generally known, or the parties, by those who wish to procure this article at a lower rate, consequently the licensed manufacturer feels great difficulty in getting a trade.

Is the contraband carried on by unlicensed persons?—So I suppose; there have been instances discovered, we know, that the article has been brought into the market against us, and we cannot find the source of it well, but we know it must be from that source; the man is, generally, in this case, a pauper, or a man of no substance, and if there is a detection made, the Revenue gets nothing but a few old tubs, or something of that kind; the loss of the paper is not much, for he will take care not to have much at a time.

Have many such persons been detected?—There has been one now and then; but the Revenue find it a losing game to pursue them, and nothing resulting from it, they have not gone forward with the discoveries.

Mr. Evans. I believe it has been found that as to the expenses, the officers were obliged, in some instances, to make up the deficiency themselves. which of course will make officers very careless about going after such manufactories.

Mr. Low. If the Crown would take off he duty on the paper hangings, it would put all on a fair footing, and the industrious man would meet with a reward for his labour.

Do you think your trade would increase much if the duty were taken off?—*Mr. Evans.* I have not the least doubt of it, and it would give a stimulus and inducement for making a superior article if it were to be calculated on that ground.

Do you find the regulations interfere with the improvement of the manufacture?—Very much; they particularly press on the poorer articles of manufacture.

Mr. Low. If we consider the collection, we may say that the duty is actually paid in advance; the trader must pay every six weeks, or thereabouts. A man who has capital can do that; but if the duty were taken off it would put all upon a footing, the poor as well as the rich trader.

Mr. O'Brien. There is no doubt that the paper staining business would increase very much, if the duty were taken off.

Mr. Evans. The persons who get their rooms coloured in distemper would get them papered if it were not for the duty; they could get a cheaper description of paper.

Mr. O'Brien. If the duty were taken off of the stained paper, and put on the raw, it might be collected by one officer; he might have a lock-up room at the mill for this paper.

Is there much stained paper exported to England?—None.

Mr. Round. We get some of the best pattern paper from England to form our designs.

Do you think, if the duty were taken off, there would be an export trade to England?—I take for granted it would be taken off in both countries. I think we might have a demand for the lower-priced papers, in consequence of our having cheaper labour here; but they would always be able to keep a trade in the high-priced paper.

Mr. Low. I think they would always get a trade in this country.

Mr. O'Brien. They get in London 4*s.* a dozen for paper, that we cannot get more than 2*s.* 6*d.* for here.

When the duty was taken off printed calicoes, did you apply to have the duty taken off stained paper?—*Mr. Evans.* No, I believe it was after that we petitioned on the subject

Do you know the opinion of the English paper stainers as to the taking off the duty?—*Mr. Round.* I suppose their opinion does not run in unison with ours, for they are men of large capital, and they export largely and have a drawback. We are not able to make up the export and take the drawback; and having the drawback, it appears to them of little consequence whether the duty is on or off. I am of opinion the large houses would perhaps be inclined to have the duty continued. There are objects which would weigh with them; some houses have immense capital in the trade, and the alteration of the duty they feel might make an alteration in their trade, as acting against them. In the trade there may arise a counteraction, and other men of less capital might be able to compete with them, and the man of capital may not wish to encounter this; he may conceive he enjoys a sort of monopoly now.

Mr. Evans. I think by taking half the duty off they would beperfectly satisfied to have it placed on the raw material. It could be bonded in the Custom House.

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Mr. Round. So long as we were not called upon to pay the duty for it till we wanted it, that would do; there would then be no further trouble to the manufacturer.

You would rather have the duty charged on the raw material coming into your possession, than on the finished article?—Just so, at a reduced scale, to allow for a larger consumption.

Do you conceive the expenses of collection are increasing?—Very considerably so; a few years ago the expenses were nothing like what they are now in proportion to the sum collected.

Is the law for collecting the duty exactly the same as that in England?—It is exactly the same, and has been since the year 1825.

After having purchased paper from the paper manufacturer, are you not exposed to loss in case he should become a bankrupt, or should not have paid the duty upon it?—They can take any property he has for the duty.

Are you not liable to have the paper in your possession seized for the duty?—Yes, if it has not a proper permit.

Suppose you find that it has not paid the duty, and that the manufacturer becomes a bankrupt before the payment, would you not be liable?—We should lose the paper if we gave up the person from whom we purchased; we should not be liable to penalties.

Mr. Evans. In some late cases the Crown pressed for penalties against persons having paper in their possession.

Mr. Round. They will press for penalties if we do not satisfy them as to the source from which we got it.

Mr. Evans. Another great grievance is, that the Crown pays no costs in the Exchequer, and we may beggar ourselves and our families in defending a case.

Mr. Low. We are obliged to submit, whether right or wrong; if the defendant gets a verdict, he still has to pay the costs. It must be a person of property who could defend a Revenue case; it amounts, at least, to 50*l.* or 60*l.* expense.

Mr. Evans. If I quarrel with my man or boy, they may bring some illicit paper into my manufactory, and I cannot prove how it came there, so that the Revenue may inflict penalties on me for having possession of it; that has been the case frequently. In other classes of the Excise, for instance, the paper makers, there have been wrappers brought in, and it has been proved on public trial that the wrappers were brought in by the person who then went and gave information to the Revenue; the man was obliged to defend himself. The manufacturer of stained paper is liable to these consequences: if it were placed on the raw material, we should be liable to no such consequences.

Mr. Low. The manufacturers in Ireland differ materially from the English, for though the Revenue law classes us as manufacturers, we are in a great part only vendors of paper; we buy a good deal from English and other houses.

Mr. O'Brien. I would not hesitate to say, that if one-third of the duty at present on stained paper were laid on the raw material, it would bring in more money to the Revenue than the present duty does.

You mean the raw material as purchased by the paper stainer?—Yes.

Mr. Round. One ream of our paper will weigh about thirty-six pounds, consequently the duty being collected from the paper manufacturer by the weight, our consumption of the raw material is increased. Persons in general only use a very thin article; our reams of paper are three times the weight of the common class of paper,—heavier than newspaper. It is a very large newspaper concern that will open four or five reams of paper; in our house we think nothing of that; we have an opportunity of opening as much as that per day, and it takes a good deal to cover the wall of a room; and it must materially increase the duty on the raw material if there is an increase of the trade. We do not want to suggest any thing with respect to the raw material; if we could get the raw material cheaper, we should be glad of it, and I have no doubt the consumption would be much greater were it not for the duty. The great error of duties is, that they place too high a per centage both on the paper and on us.

Mr. O'Brien. Were the duty on the paper hangings reduced, the same complex machinery would attend the collection as does at the present moment; but it would be desirable that it should be removed altogether.

If the duty were reduced one-half, do you think the frauds would be very much diminished?—I think the regular manufacturer would be enabled to meet the illicit manufacturer, and likewise there would then be an inducement for him to find out the man who is committing those frauds.

Do you think as much Revenne would be paid with one-half of the rate of duty?—*Mr. Evans.* Yes, for the illicit manufacturer would be obliged to pay, he having no chance of getting the raw material; but as a legal manufacturer it would decrease their trade, for no one would go to a person manufacturing in a room in preference to buying of a man carrying on business in a regular way, where there is somebody to answer if it were not correct; consequently the fair manufacture would be increased, and the illicit manufacturer could not get the raw material without paying for it.

Whenever the duty is so high as to encourage an extensive dealing by unlicensed makers, it affords a very great temptation, and almost obliges the fair trader to use the means in his power himself to be guilty of fraud?—Yes, in fact the humble manufacturer is obliged to do so; he has embarked a certain capital in the trade and cannot meet the market. Unless he does that, he must allow his family to starve.

He is placed in a situation either to be thrown out of his trade, or to commit fraud to carry it on?—Yes.

Mr. Round. And there are other cases where the licensed manufacturer has found it his interest, if a person of this description came and offered him the goods, though perfectly able to make the article himself, rather to purchase it of another, that he may meet the market. Finding he runs no risk by selling that, he may purchase a quantity of this article; and that has been done.

That he will have more profit by purchasing the illicit article than by making it?—*Mr. Low.* Yes, through the weight of the duty that is on it at present.

Mr. O'Brien. It would be better to pay on a licence, than to pursue the present plan. I mean to include the retailers as well as the manufacturers.

It was the case formerly in the trade; it was made under licence?—Yes; but there are many now retailing paper hangings who are under no survey. An officer cannot go into such place unless he has information.

Mr. Round. That is a great point for the illicit trade. The retailers have a greater means of getting free from an Exchequer prosecution than the manufacturer; a retailer can plead ignorance of anything but a purchase, whereas the manufacturer will be made answerable for the manufacture.

Mr. O'Brien. There is another thing which prevents detection in this country; there is a sort of honourable feeling, that though a man knows an illicit manufacturer is going on, he will not inform against such person, though it is carried on next door to himself, lest he might injure the man or be considered an informer.

Mr. Round. That is a fact well known,—though he may be paying ever so much himself, though he knows his next neighbour is committing a fraud, he will not inform against him; he will sooner suffer than be a party to an information, though he may wish it was put down by some means. He will say, I will not be the man who shall be so base as to take such measures for putting it down.

If the duty were reduced one-half, on its present principle, you think that would prevent smuggling to the extent to which it is now carried on?—Yes; but then it would not pay for the expenses of collection. The expenses of collection are now equal to fifty per cent.

Mr. Low. The expense of collection would be just the same as it is now, and the trouble to the traders equal to that which they now suffer.

Mr. Round. Our opinion is, that if the duty were reduced, and the present mode of collecting the duties continued, the expense would be as much in proportion to the amount collected. It is my opinion that the cost of collection of the duty in Ireland now is equal to seventy-five per cent. of the Revenue. It was proved, a few years ago, that the cost of collection was nearly equal to the Revenue.

Is the paper made for the stainers used for other purposes?—No, it is not; it is not only in its form that it is distinct, but there is a difference in the substance.

Mr. Evans. I beg to deliver in a copy of a circular we forwarded to Members of Parliament, in furtherance of our petition to the House of Commons.

[*The same was delivered in and read:*]

"*Dublin, January 31st*, 1832.

"Being deputed by the committee of manufacturers of stained paper hangings, to request the honour of your aid and advocacy in the prayer of their petition for the removal of Excise on stained paper, I very respectfully beg leave to enclose a copy of the petition for your perusal.

"Permit me, as a manufacturer, and the chairman of the committee, to direct your attention to the consideration of the following particulars:—

"First,—The Excise is presumed to have been imposed to assist the Revenues of the State, at a period when the expenses of war required extraordinary means.

"Secondly,—It could not have been possibly enacted to depress the manufacture of the country, which it does, as is proved by the present statement; and, though the receipt was double what this verified statement establishes, it could scarcely defray the cost of collecting, &c.

"Thirdly,—Excise on any article of manufacture impedes the fair industry of the manufacturer, as by the strictness necessary to make it productive severe rules are laid down, which, in their operation, expose the manufacturer to such penalties, that, in order to preserve his property and person from fine and imprisonment, he is obliged to limit the operation, and the extension of his trade, which it is presumed would be profitable and productive of more national occupation, but in cases where obstructed by Excise laws increase the danger and hazard to the proprietors.

"Fourthly,—Taking the subject in a sense connected with the occupation of the natives of Great Britain and Ireland, I beg leave to particularise the character of artizans which must necessarily be engaged to produce a piece of this class of manufactured goods; it will enable you to judge how, by extending this trade in England and Ireland, it would contribute to the occupation of the inhabitants.

"Fifthly.—Raw paper is productive of very extensive occupation to young and aged persons.

"Sixthly.—It is presumed that paper is fabricated and comes to the manufactory of the stained paper manufacturer, where numerous young people are employed to prepare it for the paper printers.

"Seventhly,—A stained paper manufactory gives employment, or causes to be employed, chemists, colour-makers, carpenters, print-cutters, draftsmen, paper-colourers, and paper-printers, brush-makers, &c., and each of those separate branches have attendants too numerous to particularise. Independent of this detail, it is a manufacture on which the Excise is most injudiciously arranged; it tends to oppress the humble class of consumers, as will be seen by the explanatory statement attached to this memorandum, being fifty per cent. on the cheapest article that could be made of the kind, and, strange as it may appear, the cheaper the manufacturer produces the article, by the effects either of genius or of industry, the higher the Excise must operate, as it is established on the surface extent of the paper and not on the value; consequently, the more the value of the paper is raised, by the superiority of workmanship, or necessary expense attendant, the less must the duty form a part of the consequent first cost value of the article.

"Eighthly,—It seriously operates against the happy advantages of purity and cleanliness of apart-

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ments, as constituting so serious an impost as from fifty to forty or thirty per centum on the class of paper hangings that would be used in eight rooms out of ten where cleanliness is desired in preference to expensive effect.

"The petition is confided to the Honourable the Members of the City of Dublin, Lord Ingestrie and Frederick Shaw, Esq. Your kind attendance at the period the petition will be presented will confer a great obligation on the manufacturers of Ireland, and of which I shall take the liberty to advise you in due course.

"I have the honour to be, very respectfully, your humble Servant,
"Patrick Boylan, 102, Grafton Street."
William Evans, 27, Aunger Street.
Patrick Low, 7, Henry Street.
John Round, Belfast.
William Reilly, 23, Henry Street.
John O'Brien, 1, Mecklenburg Lane.

Appendix No. 73.

Dublin, 11th Dec. 1833.

No. 73.
Mr. B. Sullivan.
11th Dec. 1833.

Mr. *Bartholomew Sullivan* called in and examined.

You carry on a paper manufactory?—Yes; I have been a manufacturer for thirteen years; my father had been a manufacturer since 1784.

Have you anything to suggest to the Commissioners respecting the regulations for collecting the duty on paper?—The greater part of what I have to suggest, is contained in a letter which I forwarded yesterday to the Commissioners, and in the papers which accompanied it.

[*The same were read as follows:*]

A

To the Honourable the Commissioners of Excise Inquiry.

Honourable Sirs,

Being informed that your Honours are anxious to obtain information relative to the present state of the paper trade in Ireland,—as one of its most extensive manufacturers, I beg leave to inform your Honours that, from the experience which I have acquired in that important branch of manufacture, I am quite convinced that the unequal pressure of Excise duties on paper, and the present harassing mode of its collection, must very soon extinguish the trade in this country, unless some immediate alteration, or a total abolition, be forthwith adopted by the legislature.

That, being grievously oppressed by the system, and being well acquainted with its details, I beg leave most respectfully to bring under your consideration the hardships which I, in common with other manufacturers, am severely suffering.

The present system is divided into two classes, the first including every variety, *from the finest to the coarsest* (except brown paper); the second class consisting of brown paper made solely from ropes and old cordage.

The duty on the first class paper indiscriminately, without reference to the value of the material or the market price of the manufacture, pays a duty of threepence per pound weight; the duty on the second class is three halfpence per pound weight.

I respectfully state that the effect of this indiscriminate taxation of the first class is most injurious to the trader, as it visits the coarse article, for which the market price is very low, with the same duty as it lays on the finest description, for which the price is high; as, for example, a ream of coarse paper, weighing twenty pounds, pays a duty of 5*s.*, and will not sell for more than 8*s.*; whilst a ream of fine paper of the same weight, and paying only the same duty, will sell for 35*s.*

Thus, coarse papers, which are of small value in their production, pay a duty varying from 150 to 200 per cent. on the cost of the material, whilst fine papers, for which the value is high, are taxed only at the rate of 10 to 25.

That this inequality of duty presses with much greater severity in Ireland than in England, inasmuch that in England there exists a market for the finer papers, whilst in Ireland the manufacturer is obliged to confine himself to the making of the coarse and more highly taxed article, as the poverty of the country has left comparatively no market for any other.

In consequence of the oppressiveness of this duty, the trade in this country has gradually declined, and most of the individuals who had the misfortune of being embarked in it are reduced from a state of comparative independence to the very verge of ruin, and some to utter destitution. It has also led to a most extensive system of smuggling, which the utter impossibility of meeting the demands of the *Excise rendered inevitable.*

That, in consequence of the smuggling which the unequal and exorbitant Excise duty naturally produced, the Board of Excise have been obliged for the last two years to resort to the most vexatious and harassing mode of exacting the duties, by placing watch officers over the mills, thereby exhibiting severity and distrust towards the manufacturer, impeding the progress of business, and, by a general system of surveillance, fettering the whole operations of the trader.

Under these circumstances, I beg leave most respectfully to suggest to your Honours the propriety of recommending the total abolition of the paper duties, in which opinion I am fully borne out by the majority of the English and Irish paper manufacturers, printed copies of whose petitions I take the liberty of enclosing. However, should the exigencies of the State require that it should continue some time longer, I shall feel most anxious to propose certain alterations in the mode of its collection, which will make it press more equally on the different classes of paper, and without materially injuring the Revenue of the country.

I have the honour to remain, Honourable Sirs,
Your obedient Servant,
Golden Bridge Mills, County Dublin, Dec. 10th, 1833. Bartholomew Sullivan.

B

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No. 73.
Mr. B. Sullivan.
11th Dec. 1833.

To the Honourable the Commons of the United Kingdom of Great Britain and Ireland, in Parliament assembled,

The humble Petition of the several persons whose names are hereunto subscribed, on behalf of themselves and others, Manufacturers of Paper in Ireland,

Sheweth,

That your petitioners, having been informed that it is the intention of his Majesty's Government to recommend to the Legislature to relieve some of the manufactures of the country from the payment of the duties of Excise to which they are at present subject, most respectfully solicit the attention of this Honourable House to the following statement, from which they trust it will manifestly appear, that while the repeal of the duty of Excise upon paper would tend most materially to promote the prosperity of the empire at large, but more particularly of Ireland, it would not be productive of any material diminution of the revenue.

For the purposes of taxation, paper is by law divided into two classes or denominations. All paper made of ropes or old cordage only is deemed paper of the second class, and liable to a duty of three halfpence per pound weight, and all other paper is deemed paper of the first class, and liable to a duty of threepence per pound.

The quantity of second class paper which is manufactured is, in proportion to the quantity of the first class, extremely small: but as the first class includes a great variety of kinds, the duty imposed upon paper which falls within it operates most unequally, because the duty is not proportioned to the value of the article; for example,—a ream of coarse paper of the first class, which will weigh 24 lbs., will not sell for more than 8*s.*, including the duty, which amounts to 6*s.*; while a ream of fine paper which will not weigh more than 9 lbs., and is therefore subject to only 2*s.* 3*d.* duty, will sell for 22*s.*

That this unequal pressure of duty operates most injuriously to the Irish manufacturer, because the opulence of England supplies a finer material, and a demand for paper of a finer quality, whilst Ireland, from her poverty and the absence of her nobility and gentry, supplies a coarser material, and a demand for paper of a coarser quality: so that the poor country, with its coarse material and a demand limited to a coarse and less profitable commodity, is more heavily taxed than the opulent country, with its fine material and an extensive demand for both the coarse and fine commodity.

That the gross revenue of Excise derived from the duty on paper does not amount to 650,000*l.* annually; and although your petitioners have not the means of forming an accurate calculation of the amount of the net revenue, yet they have reason to believe that if from the gross revenue be deducted the amount of the sums repaid as drawback, the expenses of collection, (including the law expenses incurred in prosecuting persons who have been, or are supposed to have been, guilty of attempts to evade the payment of the duty,) and the amount of duty paid on paper used in the civil and military departments of the Government, the net sum derived from the duty on paper will not amount to more than 400,000*l.* annually.

That the revenue derived from this manufacture never can be an object of any great importance in a financial point of view, but the prosperity of the manufacture is of incalculable value as regards the improvement of Ireland.

That there is no other manufacture, in comparison with paper, of which so little of its value consists in the material, and so much of it in the labour, which converts a material worthless for any other purpose into an article of prime necessity.

That for these reasons, this manufacture, the component parts whereof are labour and rags, ought to be an object of particular encouragement in a country remarkable for the extent and poverty of its population.

That the benefit which would result to Ireland by encouraging this manufacture was so manifest to the Irish Legislature, that, for many years previous to the year 1798, it was customary to pass an Act (generally the first Act of the Session) to promote it, not only by protecting duties and exemption from Excise, but by authorizing the advance of large sums of the public money to private individuals, to be by them expended in the erection of paper mills.

That by such encouragement this manufacture rapidly increased, and during the forty years preceding the year 1798, the paper-mills in the neighbourhood of Dublin multiplied in the proportion of two mills for every three years during that period.

That the duty on paper was first imposed in 1798, and increased in 1799, and still further increased in 1800; and during the progress of this imposition and increase of duty, the number of paper mills in Ireland was reduced in number to one-third what it was in 1798.

That, with a view to secure the collection of the duty on paper, a vast number of severe and vexatious regulations are prescribed by several statutes, which impose penalties to an enormous amount, for the violation of these regulations; but these enactments having been found to be ineffectual, the manufacturer is obliged, once every six weeks, to make a return upon oath of all paper which shall have been made in his mill.

That the Crown has not any means to secure the payment of the duty but by enforcing the observance of these regulations, the oath of the manufacturer, and the penalties which may be inflicted upon persons who violate the law, and against whom sufficient evidence can be procured to obtain a conviction. But, although these regulations embarrass the fair trader, and obstruct him in the exercise of his skill, and compel him to keep persons in his employment for no other purpose than to perform services which these regulations alone render necessary, whereby the expense of production is considerably increased, they afford no real security to the Revenue, because they are evaded with the greatest facility; and your petitioners lament to have to say, that, even the sacred obligation of an oath is too often disregarded, where so high a bounty is offered for its violation; and, although the imposition of heavy penalties has operated upon the more opulent and respectable individuals engaged in the manufacture of paper, yet the effect has been to compel almost all of them to withdraw from the trade, and abandon it to the needy and unprincipled adventurer, who, having nothing to lose if he be detected, and a great deal to gain if he be not detected, in the violation of the law, carries on his trade to the injury of the Revenue, and the destruction of the fair trader.

That amongst the many evil consequences which have resulted from the imposition of this heavy duty on paper, are, the establishment of paper manufactories in foreign countries by the natives of this country, who were unable to contend with the difficulties they had to encounter in this country, and which were imposed merely for fiscal purposes; the trade of printing, and every other, dependant

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upon the paper manufacture, have suffered to an extent almost incredible, and the diffusion of knowledge amongst the lower classes of society is impeded.

Your petitioners therefore humbly pray, that this Honourable House will be pleased to take the premises into consideration, and to grant your petitioners such relief as to this Honourable House shall seem fit,

And your petitioners will ever pray.

C

At a Meeting of the Manufacturers of Paper and Pasteboard in England and Wales, held at the London Coffee House, on the 18th of August, 1831,

John Dickinson, Esq. in the Chair:—

It was resolved,

That in consequence of the unprecedented depression of their manufacture, this meeting determine to present a memorial to the Lords of the Treasury, praying for the repeal of the Excise duty on paper and pasteboard, which would afford them important relief.

That the paper manufacture not only requires considerable capital, and gives direct employment to a large number of work-people, but is conducive to the employment of many more, as millwrights, engineers, mould makers, wire and felting manufacturers—also in printing, bookselling, bookbinding, paper hanging, card and pasteboard making, and a variety of other trades.

That a manufacture which confers value on the most worthless materials, and gives employment to the poorest persons, ought to be encouraged, instead of being depressed by a heavy and direct tax; and the paper duty is at the same time a most unequal tax, inasmuch as that on coarse papers it amounts to fully 150 per cent. on the cost of the paper, which, in some branches of trade, has considerably diminished the use of it; while on the finest writing papers the duty does not exceed 20 per cent.: and it is also most injurious, by controlling the paper maker in the use of his materials, and impeding him in the exercise of his manufacture, by oppressive regulations necessary for securing the collection of the Excise revenue.

That, unfortunately, these regulations are still insufficient to prevent frauds, and the fair trader is not only injured by being compelled to carry on his manufacture to a disadvantage, but suffers still more seriously from being undersold by those who evade the duty.

That several paper makers have, at various times, suggested to the Board of Excise such means as they thought likely to secure the Revenue, and protect themselves from ruinous competition with the fraudulent trader, but everything hitherto adopted for this important object has failed of success, as is proved by the continued Excise prosecutions.

That the price of writing and printing paper has, gradually, within a short time, fallen upwards of 2*d.* per pound weight, being more than half the amount of the Excise duty; and as the material and the cost of the manufacture remain nearly the same as they were, the makers, who before made a very small profit, are now sustaining a heavy loss by their manufacture, and many mills have in consequence ceased working; a great deal of capital has been sacrificed, and large numbers of work-people have been already thrown out of employment, which evil is daily increasing, and this meeting contemplates with much uneasiness and alarm the state of the workmen and their families in the ensuing winter.

That, aware of the exigencies of the State, the manufacturers of paper have hitherto waited patiently for the time to arrive when this impolitic tax, and the severe and vexatious regulations for the levying of it, might, without difficulty, be repealed; but now the state of the trade is such, that the actual payment of a considerable portion of the duty falls on themselves, instead of their being agents for collecting it from the public and conveying it to the Exchequer, and they have no alternative but to continue working on these disadvantageous terms as long as their capital lasts, or to lay their mills still; which is destructive to that description of property, and would reduce to pauperism those who depend upon their employment in this branch of manufacture for their subsistence.

That the alteration in the circulating medium has deprived the manufacturers of this country of a part of their resources for carrying on their trade, and at the same time accelerated the fall in prices, while the continuance of the paper currency in Scotland induces the banks there to facilitate the operations of the Scotch paper makers, and enables them to sell at longer credit.

That this tax is a great check on the publication of books and the diffusion of knowledge, and counteracts the improvement that would result from the instruction of the poor.

That this is the last remaining Excise duty which operates on any numerous body of manufacturing population, all of whom are fully sensible of its pernicious effects on their industry and circumstances;—in fact, the duty exceeds by one-half the amount paid for wages to all the people employed in the manufacture.

That a memorial to the Lords of the Treasury be prepared, embodying the above resolutions, and praying also that the duty be remitted on the stock of the wholesale dealers in paper at the time of the tax being repealed; otherwise during the discussion, and in the interval preceding the repeal, their sales of paper would be almost entirely suspended.

That the memorial be signed by the paper maker present.

That a Committee be appointed for the purpose of carrying into effect the objects of the paper makers, and communicating with the Committee of Stationers on the subject.

That the Committee consist of the following gentlemen:—

Mr. John Dickinson
Mr. John Phipps
Mr. William Gaussen
Mr. Thomas Smith
Mr. John Hollingworth
Mr. James Martin
Mr. James Smith.

(Signed) John Dickinson, Chairman.

The Chairman having left the chair, it was resolved unanimously,

That the cordial thanks of this meeting be given to John Dickinson, Esq., for his able conduct in the chair this day.

Signed by

John Phipps
William Gaussen
Thomas Smith
James Martin
James Smith
Thomas Creswick
Edward Lay
Charles Elsee
Zachary Alnutt
George Dickinson
John Green
Richard Munn

John Fellows	John Hay	Henry Fourdrinier
C. S. Knyvett	G. W. Turner	Samuel Tipper
Richard Elliot	William Burt	Joshua C. Radway
M. Towgood	William Turner	James Swann
Charles Martindale	C. Venables	Henry Swann
Richard Ibotson	Lewis Munn	George Yeeles
Henry Woodfall	Stacey Wise	F. G. Spicer
John Morby	Richard Barnard	J. E. Spicer, Jun.
P. J. Fromow	For John Hall—H. Hall	For T. Ramsay—J. Coulthard
Joseph Wright	John Hirst	William Keeling
Edward Wright	William Weatherley	Arnold & Son.
Thomas Weedon	William Magnay	
William Wright	Joseph Fourdrinier	

N. B. There were several other gentlemen present who did not wait to sign the resolutions; and communications were received from several manufacturers from distant parts of the kingdom, approving of the object of the meeting.

I consider a total repeal of the duty absolutely necessary, as it is the only thing that would be of any real service.

Suppose the repeal of the duty cannot be agreed to, have you any thing to say with regard to the present regulations for collecting the duty?—The mode of collection I would propose, would be a duty on the machinery. Mr. Christopher M'Donnel, a very respectable and wealthy manufacturer in this country, and I, have agreed with regard to the principle, but we differ as to the details; he wishes to have a very heavy engine duty, that is, a duty on the rag engines, I wish to have it distributed over all the machinery; for by imposing it entirely on the rag engines, the manufacturer will be endeavouring to work with fewer of them; whereas, by putting a certain rate on the rag engines, as also a certain rate on the machines, it will be far better. I will state my reasons. In this country, for many years, we were subject to an engine duty, as well as a pound weight one, the former was to be a check on the latter. We used to pay a monthly duty of 12*s.* 6*d.* per cubic foot on the contents of the engine, and fifty feet was the *minimum* of the size allowed. There were very few manufacturers in the country who did not reduce their engines down to the lowest standard, and by keeping up sharp irons, they were enabled to do as much work with one rag engine, as now requires three. I myself had one which kept seven vats at work, in consequence of my keeping sharp irons (or knives ;) but then, I will admit the paper was not so good, and that is the reason why I am particularly anxious that the manufacturers in this country shall not have a heavy engine duty, for if they have, they will endeavour to work with fewer of them, and thereby make an inferior article. I am desirous rather of laying a certain duty on the vats and machines, by which a manufacturer will find it his interest to keep a greater number of rag engines—the only way to make good paper is by having a number of rag engines. Mr. M'Donnel, in a conversation I had with him, wished to have 400*l.* a-year on each rag engine: I said that was far too much; as, according to my opinion, by laying 250*l.* on each engine, a maker will sooner pay 500*l.* on two, and will find it more to his advantage to pay that sum for two, than 400*l.* for one. Mr. M'Donnel agreed with me at the time, but afterwards, I understand, he proposed more on the engines, and nothing on the vats: his plan, as relates to this point, differs entirely from my idea respecting it.

Why do you think it necessary to have an engine duty?—There is no other way of having the duty fairly collected, as it would be utterly impossible to classify the different kinds of paper in such a way as to prevent an eternal warfare between the Excise officer and the trader. To illustrate the absurdity of the present system, this kind of paper [*producing a sheet of whited brown*] pays as high a pound weight duty as this very fine sort [*here the witness produced a sheet of superfine writing.*] The market price of the fine article is 2*s.* 6*d.* per lb. including duty, whilst that of the coarser description is selling for 40*l.* per ton weight, or $4\frac{1}{4}d.$ per lb. weight. As a further proof, here is a sheet of second class, [*producing a sheet of brown paper,*] which is made from a more valuable material than the coarse kind of first class, which I have shown, and yet it pays only half the duty of the latter; I have a mill capable of giving employment to near 150 persons, which is now all but idle, in consequence of the prejudicial operation of the present system of Excise. I have here [*producing it*] a return of the number of rag engines, as also the number of machines and vats at present at work in the United Kingdom, which return I have got by orders of Lord Althorp and Mr. Spring Rice. I have, therefore, some sure foundation to work on, in making my calculations, with respect to the plan which I take the liberty of suggesting.

Are these Government returns?—Yes, they are; I have several of them, one dated 11th June, 1833, specifying the amount of duty paid on paper for the last two years. Here is another, that I received a short time ago, which I think is rather erroneous; it is a statement of the probable saving to the Revenue that would result in case the paper duties were repealed. In this document it is stated that there would be a saving of only 6,250*l.* per annum; I maintain that in Dublin alone, the Excise are more than double the proportional amount of expense stated in this return. They pay, at least, 2,000*l.* a-year in salaries and other expenses, particularly since the introduction of check officers, which experiment has not had, by any means, the desired effect, as it only tended to ruin individuals, and thereby deprived a great number of poor persons of employment.

They are also at an expense in prosecutions?—Yes; and it has frequently happened that persons who have been prosecuted and convicted of breaches of the Excise laws, were scarcely able to pay even a small part of a compromised penalty.

Is there any other reason which induces you to propose an engine duty, besides the diffi-

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culty of classification?—Yes; it will make the duty press more equally on the different classes of paper, inasmuch as a manufacturer of coarse paper can, in the same time, and with the same expense, produce nearly double the quantity of pulp, as a manufacturer of fine paper can possibly do in the same given time; therefore, coarse papers of first class will have only to pay half as much duty as the fine; whereas, by the present system, both sorts pay the same duty. It will also have the effect of putting an end to smuggling.

Is there a great deal of smuggling now?—A vast deal, and as long as the present system lasts, there must be, as it is utterly impossible for manufacturers of coarse papers to pay the present exorbitant duty; consequently the premium for smuggling is very great, (it varying from 100*l.* to 200*l.* per cent.)

The smuggling is the result of a strong temptation?—It is partly so, not entirely, as I do again assert that it is utterly impossible to pay the present rate of duties on coarse paper, without certain ruin to the manufacturer; therefore smuggling has become a matter of actual necessity to those who are at present embarked in the coarse trade.

What rate of duty will be sufficient to place the fair trader on anything like a fair footing, in competition with the smuggler?—The only way to put the fair trader on a fair footing, in competition with the smuggler, is to take off the pound weight duty.

Supposing that it will not be agreed to, either to repeal the duty altogether, or to substitute the engine duty, what reduction of the present duty would enable the maker to carry on his trade without fear of smuggling?—In consequence of the great difficulty in classifying the different kinds of paper, it is my opinion that no alteration in the pound weight system can be adopted, so as to sufficiently protect the fair trader.

Suppose there was no distinction in the classes of paper as at present, and there was one duty of 1½*d.* per pound on all descriptions, will the fair trader be able to carry on his trade then?—Most decidedly not; 1½*d.* per pound on a ream of coarse paper weighing forty pounds, would be 5*s.* There is a great temptation to a maker (particularly a poor one) to evade that, inasmuch as he gains 5*l.* on every twenty reams he smuggles.

The temptation will be confined to the low-priced articles?—Not altogether, as almost all the manufacturers in this country, and many in England, are very poor, and are glad to grasp at anything.

What would be the inducement to evade the duty on good writing paper?—It would be very little indeed, and any maker who would be found guilty of doing so, would deserve to be severely punished, because the fine maker has only to pay a duty varying from 10 to 25 per cent. whilst the coarse paper is visited with a tax of 150 to 200; and it is my thorough conviction, that as long as the pound weight system will continue, smuggling will exist also. Here is a late Government return [*producing it*] which shows the quantity of machinery used in the manufacture of paper in the United Kingdom. There are, to my own knowledge, some trifling inaccuracies in it; but, as near as I can form an opinion, the number of rag engines at present at work are 1,500, the number of paper machines 300, and vats 700. I would recommend a monthly duty of 25*l.* on each rag engine, which will amount to £450,000

An annual licence of 10*l.* on each	15,000
A monthly duty of 20*l.* on each machine	72,000
Ditto on vats 2*l.* 10*s.* on each	21,000
	£558,000

No rag engine to contain more than sixty cubic feet, and if larger, to pay in proportion. I would strongly recommend the above to form a basis for forming a new Act of Parliament, for collecting the paper duties; and it is my opinion, that after making an allowance for some of the machinery being idle during the dry season, and also after the expense of its collection, together with whatever trifling sum may be hereafter paid as a drawback for paper exported, there will still remain a balance of at least 500,000*l.* for the benefit of the Exchequer; it will also have the effect of removing the present vexatious and harassing Excise regulations, by which the trader is now annoyed.

What confidence do you place in this proposition, when you acknowledge that the makers have defeated the law, and when it is known the distillers in Scotland have obviated all plans for the imposition of duty on machinery?—At the time the engine duty was imposed in this country, it was done as a protection to that on the pound weight, as also for the purpose of compelling the manufacturers to pay something. The Irish Board of Excise, wishing to encourage the trade, and being fully aware of the poverty of the country, as also the utter impossibility of paying the same amount of duty as the English makers, were satisfied if the trader paid his engine duty, at the same time he had to suffer all the annoyance of Excise regulations and daily visits of their officers. I must also say, that I only recollect but two instances of any manufacturer having paid more than his engine duty, but the latter, as far as I could learn was always paid,—if not punctually, it was ultimately.

Was it considered a very satisfactory state of things, the collection of duty under the old Irish law?—Most certainly not; the reason was the two modes of collecting it, and most particularly, the survey of the Excise officer, as also of placing the employer in the power of his servants, for if they were inclined to give information against their master, they might subject him to severe penalties; which reason, together with the expense of bribing the gaugers, (which their poverty, and the small salaries they received, generally made them open to temptation,) rendered the mode anything but satisfactory. However, bad as it was, it was infinitely superior to the present, as it compelled the trader to pay some duty; but according to the existing mode, any fraudulent trader, who is not closely watched, can carry on his trade without paying more than the one-eighth of the amount which he should do, provided he did not violate the law. However, should the legislature think proper to adopt a plan

somewhat similar to the one which I take the liberty of suggesting, I am fully of opinion that it will have the following beneficial effects: viz., 1st. It will put an end to smuggling, thereby enabling all manufacturers to come into the market on nearly equal terms. 2d. It will put the maker out of the power of the Excise officer, also that of his own servants. 3d. It will render the duty on the pound weight less than one-half its present amount, at the same time I am almost certain, from the encouragement it will give to persons to embark in the trade, that ultimately the public Revenue will not be seriously diminished. I am induced to form the above opinion, from the circumstance, that to my own certain knowledge there are several respectable stationers who are only waiting for either an abolition or alteration of the Excise laws, in order that they may with safety embark capital to a large amount in the establishment of paper manufactories; and I myself have already done so to the extent of several thousand pounds, in the building of a most extensive mill, and erecting a powerful steam engine, as also nine rag engines, which, if completed, would give both direct and indirect employment to nearly 200 persons; but, in consequence of the late harassing system which the Excise Board have thought proper to adopt in this country, (instead of recommending the necessity of an alteration in the laws,) they have entirely paralyzed my exertions, as well as deprived me of the means of finishing my concerns. I must admit that I do not attach any blame to the Commissioners of Excise, inasmuch as they must be influenced by the report of their officers, and I can prove, if necessary, that some of the latter, either through personal pique or other selfish motives, have been constantly in the habit of making false reports to their superiors, in order that they may have more severe measures than usual adopted towards any individual manufacturer who may have had the misfortune of incurring their displeasure. I myself have been one of the latter, and I can prove that I have been compelled to pay more than six times the amount of duty than that of another maker, who actually made more paper than I did in the same round; consequently, that person was enabled to undersell me in the market, and he, as well as others who have been similarly treated, still continue to do so. I will mention one case in particular: there is a small mill in this city, where the proprietors (who are brothers, and were formerly journeymen paper-makers,) are in the habit of making a coarse description of first class paper, which they sell to the consumer for little more than what the duty should be, provided it was charged thereon. The greater number of their customers are grocers, most of whom are in the practice of weighing the paper with the sugar, which they sell to the public; consequently, the heavier the paper the better for them. They buy the paper at $3\frac{1}{4}d.$ per pound, from the persons I allude to, and retail it at 6*d.* or 8*d.* and sometimes 10*d.* and 11*d.* per pound. I am credibly informed that they seldom pay more than 15*l.* per round, that is at the rate of 120*l.* a-year; whereas, if the full duty was charged, it would amount to at least 16*l.* per week. It is really surprising what an immensity of injury the market has sustained by those persons making their papers so very heavy, and selling so cheap; their price for a ream of paper called four pound whited brown is only 7*s.* 6*d.* or 8*s.*, and they make it twenty-eight pound weight per ream; whereas I and other makers, who manufacture that description, cannot afford to make it weigh more than seventeen pound, and pay the duty; and even at that weight it is a ruinous trade at present. However, in justice to the individuals I have mentioned, I must admit that they could sell the produce of their mill much cheaper than other manufacturers, on account of their not being at much expense in employing men, as they themselves and their families do the greater part of the work required, being quite satisfied if they can earn as much, or a little more, than what they formerly were in the habit of receiving whilst in the employment of others. They also make paper of a very inferior material, it being chiefly composed of waste paper, and bookbinders' shavings, which they can purchase at a very cheap rate; but after making all these allowances, I do assert, that they could not sell their paper, under 5*d.* per pound, and *pay only half the Excise duty.* Although I have thought proper to mention individual cases, I do not attempt to deny that I have been myself as guilty of violating the Excise laws as the generality of the Irish paper manufacturers; but at the same time I do insist that it was nothing but utter necessity, as also the total impossibility of obeying an unjust law without certain ruin to myself and family, which obliged me to do so. I therefore hope that the present demoralizing and truly disgusting system will be speedily altered, so as to allow men possessed of honest feelings and character to continue in the trade, without being considered violators of the law, even admitting that it *was* an unjust one.

Is there an officer on that mill?—Yes; according to law there must be an officer to visit the mill every day, whose duty it is to come and charge the paper, but he is not bound to remain in the mill, as he has other duties to attend to.

How do they contrive to get their paper into use in defiance of the officers?—There being no check officer to remain constantly on the premises, the parties have nothing to do but watch their opportunity when the visiting officer has gone from the mill, and take away as much as they please. I never heard of a seizure being made on those parties, but the other person I alluded to has lately lost nearly 500 reams, which were found by Excise officers concealed in private stores.

Everybody is required by law to have a wrapper with a label on each ream?—Yes, but I will prove that the labels are anything but a protection to the Excise, as the trader, by a chemical process, can obliterate all the marks that have been put on by the officer, and substitute any other that will answer his purpose. There is great facility in procuring labels in this country. Any trader can purchase as many as he may require for sixpence each, in which, after being cleaned, he can insert the weight of any paper he may be in the habit of manufacturing. He can also, with the assistance of his number book, make them correspond with the officer's returns. There are but few who have not been in the practice of using forged stamps, by which they are able to finish the wrappers as the law requires.

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Then those wrappers and labels are made to assist in the commission of fraud?—Yes; from the reasons I have already stated, they are anything but a protection to the fair trader; on the contrary, they assist the smuggler in violating the law.

How are they obtained? the purchaser ought to tear them, and is liable to be fined if he parts with them?—There is a regular understanding between the manufacturer and stationer, as also between the latter and consumer, that the labels should be returned on being allowed sixpence each. There is what is termed the long and short price; the long is when the stationer or consumer retains the labels, the short when they are returned and the purchaser takes the paper at his own risk, so that, in case of seizure, he will be the only sufferer.

Have the Excise been making any particular efforts to check this system of fraud?—Yes, they have lately attempted to put a stop to smuggling by placing check on some particular mills, whilst they allowed others to smuggle with impunity. The only good that resulted from that plan was, they ruined individuals without benefiting the Excise. The person they placed at the head of this system is a Mr. Hutchinson; he is, with only one exception (a Mr. Ryan, the late collector of Derry), the cleverest Excise officer I have ever met; he has had the candour to admit lately that he is now convinced that the traders of this country cannot afford to pay the present exorbitant duty on coarse papers; and if the existing laws are not altered, the trader must either give over the business or be inevitably ruined.

Is the same system of smuggling carried on throughout the country in general?—Yes; and in some parts to a greater extent than in Dublin, particularly in the south. I was a few days since in conversation with a gentleman who was aware of one mill that did not pay one shilling over the licence. I have here a Government return [*producing it*] which clearly points out the fraudulent trader from the honest one. I have marked certain portions of it, where it appears that certain extensive mills do not pay as much duty as others of not half their power, although both are in the practice of making nearly the same description of goods.

Do you think there is much smuggling in England?—Yes, there must be, as it would be utterly impossible for them to sell their paper at the present low prices and pay the full duty. I have known instances of first class paper being sold in the London market for less than 40*l.* per ton; and I will undertake to prove that, if the full duty was paid, it was considerably under the first cost.

What ought the price to be to pay the manufacturer?—At least sixpence per pound, that is 56*l.* per ton instead of 38*l.* or 40*l.*: it is my opinion that is the lowest price that the coarsest description of first class paper could be sold for, and pay the full duty. Here is a finer description, [*producing a sample,*] the price of which should be sevenpence per pound in order that it might compensate the manufacturer.

What is the real market-price?—I have been in the habit of manufacturing large quantities of it for the London market, and cannot get more than sixpence per pound, out of which I have to pay the expense of freight, commission, &c.

Do you think therefore the system of collecting the duty now in force equally ineffectual in England as in Ireland?—Unquestionably.

How is it in Scotland?—I will refer the Commissioners to the English manufacturers and wholesale stationers for their opinions of the Scotch makers. As for myself, I am quite convinced that smuggling is carried on in that country to a most alarming extent, so much so, that I have been informed by some very highly respectable stationers that the Scotch smuggling has caused the ruin of several manufacturers in the neighbourhood of London and county of Kent, who were unable to compete with them on account of not being in the habit of paying the full duty. I have also heard it asserted, as a positive fact, that there is more than three times the quantity of paper imported into London at the Leith and Glasgow wharfs than what is actually charged with duty. I am quite convinced that, if there was no smuggling in the United Kingdom, the amount of duty would be fully 15,000*l.* instead of 763,000*l.*, but at the same time I must admit it would be impossible to pay the present exorbitant rate of duty.

Do the regulations interfere much with the improvements in the manufactories?—Unquestionably they do.

You could improve the article and make it cheaper were you left to yourself?—Certainly; we could finish our paper better and at less expense, if the Excise regulations were done away with. The traders are often much inconvenienced at being obliged to keep paper in the mill for twenty-four hours after it has been charged with duty, no matter how great the exigency.

Do you think if the duty was repealed it would tend to the circulation of printed works?—I think it would, as it would have the effect of considerably reducing the price of fine printing paper: the price of coarse lapping paper would not be much diminished. To the stationer, printer, or publisher, it would be a matter of much importance to have the duty taken off, as the former would be enabled to lay in a much larger and better-assorted stock than he can at present, in consequence of being obliged to advance the duty to the trader; and also, if he should happen to sustain a loss by bankruptcy, &c. (which is frequently the case,) he not only loses his property, but he is actually in advance to the Crown for the amount of duty on the article which he has lost. The publisher and printer will derive great benefit by the stimulus which their trade would receive by the taking off the duty. I took great pains to ascertain the opinions of some of the principal printers in London, and they declared that, in their opinion, the quantity of printed works would be doubled; as, for instance, when a publisher is about commencing the publication of any work, one of his first considerations is the expense of the paper: should it so happen that the work should turn out to be a bad speculation, he not only loses the money he has paid for the paper and printing, but is at the

loss of the King's duty; he therefore frequently thinks it more advisable to print only a small number of copies of a new work, and risk the chance of his being obliged to publish a second edition of the same, in case of its success. It would be of great importance to the different education societies, who are in the practice of distributing cheap school-books, as it would enable them, with their present funds, to print several thousand books in addition to what they have heretofore been in the habit of doing.

In printing a large number of copies they are obliged to put on a high price?—Yes; they must also put on a heavy insurance, as a guarantee against loss.

That is increased considerably by the duty?—Yes; if a publisher purchases one thousand reams of printing medium paper, the duty alone would be 250*l.*

With regard to the Irish manufactures, if you were on equal terms with the English, would you be able to stand in competition with them?—Certainly: we have material as cheap as them; we have also the same kind of machinery. I was the first person who introduced it into this country; and, after a hard struggle, succeeded in establishing it. I was obliged to keep a constant guard of police at my works for three years. The present Lord Lieutenant, who was then at the head of affairs in this country, kindly afforded me every assistance in his power to carry my efforts into execution; at the same time I could get neither English nor Irish workmen to carry on my works; but after a great deal of trouble, and paying large premiums, I induced a number of men from Scotland to come over and work for me. Prior to that period the English manufacturer was in the habit of sending over to our market large quantities of a superior kind of paper than what I could possibly make, even at any price, and selling it at a lower rate than I could afford to sell my inferior article for. I therefore found it incumbent on me either to adopt the same kind of machinery they had in England or give up my mills, upon which my father, who had been an extensive manufacturer and Government contractor for upwards of five-and-twenty years, had expended several thousand pounds. However, since I succeeded in establishing machinery in this country, several other manufacturers have been induced to follow my example. As a further illustration of the impolicy of the present system of Excise duties on paper, as also the disastrous effects and harassing mode of collection, I take the liberty of stating the following circumstance. In the year 1824 upwards of sixty Irish paper manufacturers employed a Mr. Maley (who is a highly respectable solicitor) to draw up a remonstrance against the introduction into this country of the English system of levying the duty. At that time there were very few to whom he would not have gladly given credit to the amount of 300*l.* or 400*l.*; but at the present period there are not more than twenty makers whom he would credit to the amount of 10*l.*

To the Honourable the Commissioners of Excise Inquiry.

HONOURABLE SIRS,

I respectfully beg leave to say that what is stated in this document contains both the substance and real meaning of the evidence which I had the honour of laying before you on the 11th ultimo, a copy of which was sent to me some time ago to correct; but as there were several mistakes in it, (which I attribute to the reporter's want of knowledge of the trade,) I thought it better to have a fresh one written out, in which I have put the questions in the same words as they were asked of me, and have answered them to the best of my knowledge. In addition to what I have already said, I shall take the liberty of stating a further grievance to which the trader is subject in this country, owing to the existing state of the paper laws; it is as follows: that neither the *honest stationer nor consumer* is at all times safe from being visited by Excise penalties, by reason of several of them who may be in the habit (and many are) of purchasing from different persons paper of the same description, and perhaps made by the same manufacturer. If any Excise officer should think proper to seize a ream which had been so purchased, the unfortunate person from whom it had been taken is certain of being fined, although he was perfectly innocent of any fraud or intention of violating the Excise laws. A case similar to what I have stated occurred a short time ago, when the judge before whom it was heard, (the Recorder), in giving judgment, said it was a monstrous hardship on the part of the trader, at the same time saying it was the law, and he had not the power of altering it; he was therefore reluctantly obliged to fine the individual 50*l.*, *which was the lowest penalty* that the law allowed. At the same time he expressed a hope that the Board would not enforce the full amount; but there was no attention paid to his suggestion, as the party concerned was compelled to pay the fine in a few weeks afterwards. The consequence of this persecution is that most of the respectable stationers and extensive consumers are obliged, in self-defence, to import English and Scotch papers, as there is no fear of their being annoyed by having it in their possession, the search being solely after Irish. Notwithstanding, it is notorious that a vast deal of the paper which is imported into Dublin was never weighed by the Excise officer, as it would be impossible for the makers to sell it for the low prices they are now doing, and pay the full duty. The consequence will be that the trade in this country must very soon perish, unless some legislative enactment for its amelioration will be forthwith adopted. I now take the liberty of stating a case of great hardship which has recently occurred to myself. Several months since some revenue officers came to one of my stores, and said they had information that there was some illegal paper concealed therein. At the time of their calling I was engaged in the Court of Chancery on private business. On one of my clerks coming to me and saying that the officers were at my store and wanted to get in, I immediately left the court and proceeded to where they were. They immediately demanded admittance, when I declared I had not the key, but that my warehouse clerk would be there very soon, and would open the door. They waited for some time, but when I found he did not come as soon as I ex-

Examinations.
No. 73.
Mr. B. Sullivan.
11th Dec. 1833.

pected, I broke open the door with my own hands, being perfectly conscious that there was no paper inside which could possibly subject me to any bad consequences; but notwithstanding which, the officers, as soon as they entered the door, thought proper to seize every ream that was in the place, without even as much as examining one of them to see whether they were right or wrong, although the greater part had been charged by the officer a few days previous, and some of it only the day before it was seized. On the report of those interested individuals, the Board ordered that informations should be lodged against me in the Court of Exchequer, although it could be done equally as well and at very little expense before the magistrates. On my calling on their solicitor and demanding an investigation prior to my being put to an expense of upwards of 60*l.* in defending myself, and which I stated I had no means on earth of doing at the time, he declined even to allow it to stand over until the following term, and actually marked judgment against me in a few days after, and has since taken out an execution for 200*l.*, which he *must* know I have no means of paying, as the Excise are at present in possession of all the available property I have in the world. In justice to the Board, as also to Mr. Saurin, their solicitor, I must say that I cannot attach much blame to them, as they must be guided by whatever statements their officers will make; and as they are generally interested witnesses, they try and make the case appear as bad as possible against a trader, particularly if they imagine that he will be able to pay a penalty of a few hundred pounds. I will conclude by stating that I have lost property to the amount of some thousands of pounds sterling by frequent small seizures made at different times, which I considered better to submit to, rather than run the risk of a trial, which, in case of success, (as the Crown does not pay costs,) would cost me nearly 60*l.*, and perhaps the value of what I sought for was not more than 20*l.*, and seldom amounted to 50*l.* I must also mention the very unfair way in which the prosecutions for breaches of the paper laws are conducted in this country; it is thus:—if a maker happened to commit, through mistake or otherwise, a breach (let it be ever so trifling) of the law, he was not taxed at once of having done so, as he should be, by the officer who made the detection, but perhaps in six or eight months after, he would be served with a law subpœna to appear at the Court of Exchequer; and if the trader was to ask the reason *why* he had been so served, he would not be told by any person connected with the Excise. It has also frequently occurred that the trial would not be brought on for *nearly two years* after the first proceedings had commenced, a few days only previous to which the trader was informed through the court, after considerable expense, of the nature of his offence, when, in all likelihood, the persons who could be of service to him as witnesses at the trial, were either dead or out of his employment, and perhaps the kingdom. I will be ready to prove this fact on oath, if necessary, where I have been more than once the sufferer myself. I must here apologize for my not having forwarded this document much sooner, but I hope your Honours will be pleased to pardon my seeming neglect, when I assure you that nothing but my absence from Dublin for some weeks, on very urgent business, was the sole cause of it.

I have the honour to remain, Honourable Sirs,

Your obedient Servant,

BARTHOLOMEW SULLIVAN.

Golden Bridge Mills, County Dublin.

APPENDIX No. 74.

No. 74.
Letter from
Mr. Hetherington.

SIR,

I have enclosed a sample of the paper alluded to in your note. It was made and charged with duty as second class paper, at a mill near Blackburn in Lancashire, and a quantity of it was seized at Manchester, under an impression that the paper was of the first class. It, however, appeared on thoroughly investigating the matter, that the paper was made from a superior description of old ropes or cordage, from which no pitch or tar had been extracted, except by the frequent rains, to which the ropes had been exposed for more than twelve months, and the paper seized was ordered to be restored.

I am, Sir, your obedient humble Servant,

W. HETHERINGTON.

Excise Office, London,
14th July, 1835.

ERRATA IN REPORT.

Page 22. for "25*s.*" read "£1 1*s.*"
„ 29, for "c. 18," read "c. 19."
„ 34, for "£12, read "10."
„ 35, dele from "You say that you occupy," to "number of officers? Yes."

3-15

FIFTEENTH REPORT

OF THE

COMMISSIONERS OF INQUIRY

INTO THE

EXCISE ESTABLISHMENT,

AND INTO THE

MANAGEMENT AND COLLECTION

OF

THE EXCISE REVENUE

THROUGHOUT THE

UNITED KINGDOM.

MALT.

Presented by His Majesty's Command.

LONDON:
PRINTED BY WILLIAM CLOWES AND SONS, 14, CHARING CROSS,
FOR HIS MAJESTY'S STATIONERY OFFICE.

1835.

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TO THE RIGHT HONOURABLE THE LORDS COMMISSIONERS OF HIS MAJESTY'S TREASURY.

The Fifteenth Report of the Commissioners appointed by His Majesty to inquire into the Department of Excise, and into the Management and Collection of the Excise Revenue in all its branches, throughout the United Kingdom.

MALT.

My Lords,

The duty on malt made from barley is the same in each part of the United Kingdom, namely, 2*s.* 7*d.* a bushel. The duty on malt made in Scotland and Ireland, from bere or bigg, is 2*s.* a bushel*.

The following tables shew the various changes which have taken place in the rates of the duty in England, Scotland, and Ireland, since it was first imposed in England, in the year 1697; the quantities of malt charged with duty; and the amount of duty received in each year.

* By Act 6 Geo. 4, c. 58, the duty granted on malt from barley is 1*l.* 13*s.* 4*d.* for every 100 gallons, being at the rate of 2*s.* 8*d.* per bushel; but in consequence of a Warrant from the Lords Commissioners of His Majesty's Treasury, dated 11th May, 1826, a duty of 2*s.* 7*d.* only is charged.

The duty of 2*s.* per bushel on bere or bigg malt, in Scotland, is charged under the authority of recited Act 6 Geo. 4, c. 58, and, in Ireland, under the 11 Geo. 4, c. 31.

Excise Office, London,
17th February, 1834.

G. A. Cottrell,
First General-Accountant.

Quantities of Malt charged with Duty, from the first imposition, in England, in 1697.

A RETURN of the Quantities of Malt charged with Duty in England, of the Revenue received, and of the Rates of Duty, in each Year, from the first imposition of the Duty; showing the produce of the Duty on an average of Three Years preceding the Year in which the Duty was changed, and the produce of the Duty on an average of Three Years subsequent to the Year in which the Duty was changed. (Stated throughout in the Imperial Measure.)

Years.	Number of Bushels.	Amount of Duty.			Rate of Duty per Bushel.	Produce of the Duty on an average of Three Years					
						Preceding the Year in which the Duty was changed.			Subsequent to the Year in which the Duty was changed.		
		£.	s.	d.	Commenced 20th April, 1697.	£.	s.	d.	£.	s.	d.
1697	No Account of				6 16/21 d.						
1698	Quantities	981,938	11	10	,,						
1699	can be rendered				,,						
1700	for				,,						
1701	this Period.	No Account.			,,						
1702	12,166,778	313,907	5	0	,,						
1703	26,754,505	691,577	4	11	,,						
1704	19,765,042	512,735	4	4	,,						
1705	27,120,982	702,957	11	1	,,						
1706	23,099,630	599,477	3	7	,,						
1707	25,002,855	648,846	15	2	,,						
1708	23,209,966	602,837	5	0	,,						
1709	20,275,335	527,355	19	10	,,						
1710	19,671,021	511,954	10	6	,,						
1711	22,263,126	578,839	19	1	,,						
1712	22,313,483	580,168	16	7	,,						
1713	25,060,639	650,932	14	4	,,						
1714	20,019,767	520,771	7	0	,,						
1715	24,472,610	635,330	18	6	,,						
1716	26,643,119	691,293	18	3	,,						
1717	28,859,926	748,583	19	6	,,						
1718	26,862,157	697,166	1	3	,,						
1719	28,228,627	732,535	7	8	,,						
1720	25,625,844	665,527	1	9	,,						
1721	28,587,391	741,901	0	6	,,						
1722	32,999,688	855,860	18	7	,,						
1723	30,655,498	795,352	8	0	,,						
1724	24,227,667	629,502	12	2	,,						
1725	27,265,172	707,467	12	3	,,						
1726	27,016,303	700,933	19	1	,,						
1727	25,401,576	659,331	15	3	,,						
1728	20,951,269	544,457	12	8	,,						
1729	23,032,216	597,847	5	11	,,						
1730	28,410,421	736,815	8	0	,,						
1731	25,833,240	670,180	4	3	,,						
1732	26,980,568	699,381	8	7	,,						
1733	29,795,100	772,109	2	9	,,						
1734	27,087,437	702,291	16	3	,,						
1735	25,494,686	661,259	17	3	,,						
1736	23,661,561	613,919	1	0	,,						
1737	24,491,366	635,278	9	4	,,						
1738	26,145,413	677,866	0	2	,,						
1739	26,716,197	692,787	2	0	,,						
1740	22,074,674	573,059	9	7	,,						
1741	20,141,254	523,182	5	4	,,						
1742	25,879,389	671,011	6	3	,,						
1743	26,298,391	681,740	7	11	,,						
1744	31,776,789	822,943	12	5	,,						
1745	24,917,869	645,998	13	5	,,						
1746	23,955,350	621,048	17	10	,,						
1747	24,886,567	645,029	4	1	,,						
1748	26,422,650	684,653	10	8	,,						
1749	24,966,250	646,946	18	5	,,						
1750	29,284,786	758,396	18	1	,,						
1751	26,994,880	699,318	11	8	,,						
1752	24,280,058	629,314	13	7	,,						
1753	25,240,816	654,430	16	1	,,						
1754	27,347,890	708,255	4	1	,,						
1755	27,916,402	722,732	2	5	,,						
1756	24,120,284	624,851	4	9	,,						
1757	17,640,926	457,719	16	8	,,						
1758	25,027,614	648,173	14	6	,,						
1759	28,090,252	727,158	15	7	,,						
1760	27,810,971	999,818	11	11	6 15/21 d.	611,017	8	11	963,760	9	1
1761	28,928,960	1,123,040	17	2	9 1/4 3/21 d.						
1762	25,951,676	1,007,851	13	11	,,						
1763	19,557,812	760,388	16	4	,,						
1764	26,331,702	1,023,554	9	3	,,						
1765	25,631,086	996,756	19	8	,,						
1766	20,823,576	810,544	16	10	,,						
1767	21,894,498	851,648	11	10	,,						
1768	27,124,938	1,054,188	0	10	,,						
1769	26,546,052	1,031,799	11	2	,,						
1770	24,452,960	950,827	12	6	,,						

A Return of the Quantities of Malt charged with Duty in England, &c.—*continued.*

Quantities of Malt charged with Duty, since 1697, &c., continued.

Years.	Number of Bushels.	Amount of Duty.			Rate of Duty per Bushel.	Produce of the Duty on an average of Three Years					
						Preceding the Year in which the Duty was changed.			Subsequent to the Year in which the Duty was changed.		
		£.	s.	d.	Commenced 20th April, 1677.	£.	s.	d.	£.	s.	d.
1771	21,961,057	854,344	11	6	$9\frac{2}{21}d.$						
1772	27,538,150	1,070,125	14	9	,,						
1773	21,467,926	835,713	9	10	,,						
1774	23,949,905	931,968	14	2	,,						
1775	24,967,360	971,085	8	2	,,						
1776	23,336,298	1,024,336	2	5	,,						
1777	25,814,436	1,004,050	9	3	,,						
1778	26,318,736	1,022,950	9	1	,,						
1779	26,273,405	1,028,083	1	6	$9\frac{1}{4}\frac{2}{21}d.$-$9\frac{1}{2}\frac{2}{21}d.$	1,017,112	6	11	1,732,706	11	2
1780	30,805,100	1,534,454	14	5	$9\frac{1}{2}\frac{2}{21}d.$–1s. $4\frac{1}{4}.$	1,018,361	6	7	1,600,815	18	4
1781	26,718,048	1,817,556	7	4	1s. $4\frac{1}{4}d.$						
1782	27,159,104	1,846,108	11	10	,,						
1783	16,712,114	1,138,782	16	0	,,						
1784	25,796,105	1,745,953	19	8	,,						
1785	26,269,439	1,777,917	15	2	,,						
1786	22,074,334	1,493,548	2	3	,,						
1787	26,439,578	1,789,780	3	9	,,						
1788	26,048,072	1,763,277	17	8	,,						
1789	23,509,592	1,591,463	15	6	,,						
1790	21,976,959	1,487,775	6	0	,,						
1791	27,070,363	2,092,191	15	10	1s. $4\frac{1}{4}d$–1s. $7\frac{1}{4}d.$	1,614,172	6	4	1,808,963	10	4
	Stock in hand	46,716	18	3							
1792	27,789,166	2,142,950	12	10	1s. $7\frac{1}{4}d.$–1s. $4\frac{1}{4}d.$	1,723,810	5	9	1,634,818	8	7
1793	23,706,765	1,604,717	9	9	1s. $4\frac{1}{4}d.$						
1794	24,813,341	1,679,222	8	6	,,						
1795	23,960,822	1,620,515	7	6	,,						
1796	27,282,973	1,846,819	5	9	,,						
1797	29,979,110	2,029,349	7	11	,,						
1798	26,143,432	1,769,476	13	11	,,						
1799	30,805,822	2,083,701	14	0	,,						
1800	14,049,749	950,296	18	5	,,						
1801	18,005,786	1,218,455	16	7	,,						
1802	29,432,584	2,175,406	18	4	1s. $4\frac{1}{4}d.$–2s. 5d.	1,417,484	16	4	4,418,343	7	5
	Stock in hand	466,633	8	7							
1803	29,562,038	3,555,906	18	0	2s. 5d.–4s. $5\frac{3}{4}d.$	1,448,053	4	5	5,218,279	14	9
1804	21,854,111	4,858,056	9	4	4s. $5\frac{3}{4}d.$						
	Stock in hand	914,356	0	0							
1805	21,665,204	4,841,066	15	0	,,						
1806	26,652,425	5,955,716	0	0	,,						
1807	24,158,843	5,397,635	6	4	,,						
1808	21,726,415	4,854,698	2	4	,,						
1809	22,120,984	4,942,771	7	8	,,						
1810	23,546,346	5,261,362	12	0	,,						
1811	25,982,749	5,806,251	15	0	,,						
1812	18,092,965	4,042,716	16	4	,,						
1813	21,701,356	4,849,419	5	0	,,						
1814	25,320,615	5,657,228	8	4	,,						
1815	26,246,795	5,865,606	18	8	,,						
1816	21,158,348	4,217,259	13	1	4s. $5\frac{3}{4}d$–2s. 5d.	5,457,418	4	0	2,914,241	4	9
1817	20,855,566	2,509,817	18	4	2s. 5d.						
1818	24,629,838	2,964,024	12	10	,,						
1819	22,612,290	3,268,881	3	2	2s. 5d.–3s. $7\frac{1}{4}d.$	3,230,367	8	1	4,218,016	7	8
	Stock in hand	420,263	8	8							
1820	23,884,242	4,311,446	5	1	3s. $7\frac{1}{4}d.$						
1821	26,138,437	4,718,360	10	0	,,						
1822	26,688,512	3,624,242	8	0	3s. $7\frac{1}{4}d.$–2s. 7d.	4,099,562	12	9	3,525,756	1	8
1823	24,845,152	3,203,502	17	6	2s. 7d.						
1824	27,615,383	3,560,693	0	0	,,						
1825	29,572,741	3,813,072	7	6	,,						
1826	27,335,971	3,530,895	10	8	,,						
1827	25,096,337	3,241,610	3	11	,,						
1828	30,517,819	3,941,884	19	1	,,						
1829	23,428,135	3,026,133	19	6	,,						
1830	26,900,902	3,474,699	16	10	,,						
1831	32,963,470	4,257,781	10	10	,,						
1832	31,669,771	4,090,678	15	1	,,						
1833	33,789,010	4,364,413	15	10	,,						
1834	34,449,646	4,449,745	0	0	,,						

R. Cooper,
For First General-Accountant.

Quantities of Malt charged with Duty, from the first imposition, in Scotland, in 1713.

A RETURN of the Quantities of Malt charged with Duty in Scotland, of the Revenue received, and of the Rates of Duty, in each Year, from the first imposition of the Duty; showing the produce of the Duty on an average of Three Years preceding the Year in which the Duty was changed, and the produce of the Duty on an average of Three Years subsequent to the Year in which the Duty was changed. (Stated throughout in the Imperial Measure.)

Years.	Number of Bushels.	Amount of Duty.			Rate of Duty per Bushel.	Produce of the Duty on an average of Three Years					
						Preceding the Year in which the Duty was changed.			Subsequent to the Year in which the Duty was changed.		
		£.	s.	d.	Commenced May, 1713.	£.	s.	d.	£.	s.	d.
1714		9,552	13	3	$6\frac{16}{21}d.$						
1715		8,315	1	2	,,						
1716		3,848	2	11	,,						
1717		3,747	15	9	,,						
1718		2,477	16	0	,,						
1719		2,253	15	7	,,						
1720		3,427	8	5	,,						
1721		3,430	11	11	,,						
1722		1,070	1	5	,,						
1723		193	11	7	,,						
1724		65	9	5	,,						
1725		11	2	0	,,						
1726		31,623	17	5	$3\frac{8}{21}d.$	90	1	0	25,901	18	9
1727		29,247	14	11	,,						
1728		23,747	1	2	,,						
1729		24,711	0	2	,,						
1730		30,298	5	9	,,						
1731		31,903	8	4	,,						
1732		32,108	6	4	,,						
1733		31,525	19	7	,,						
1734		30,118	14	8	,,						
1735		28,599	4	10	,,						
1736		27,078	7	9	,,						
1737		26,756	2	5	,,						
1738		29,000	5	5	,,						
1739		25,307	1	5	,,						
1740		22,623	16	10	,,						
1741		14,297	15	11	,,						
1742		24,684	0	1	,,						
1743		24,087	7	2	,,						
1744		28,377	0	6	,,						
1745		24,785	9	1	,,						
1746		20,548	7	2	,,						
1747		28,630	17	4	,,						
1748		28,534	3	6	,,						
1749		29,957	4	2	,,						
1750		30,000	6	9	,,						
1751		27,843	14	11	,,						
1752		25,224	6	0	,,						
1753		24,189	11	2	,,						
1754		25,577	19	10	,,						
1755		26,443	9	3	,,						
1756		23,751	4	6	,,						
1757		15,656	8	6	,,						
1758		18,565	10	0	,,						
1759		24,067	13	3	,,						
1760		37,071	3	5	$3\frac{8}{21}d.$—$4\frac{1}{2}\frac{13}{21}d.$	19,429	17	3	33,910	10	2
1761		39,599	11	8	$4\frac{1}{2}\frac{13}{21}d.$						
1762		34,082	1	7	,,						
1763		28,049	17	4	,,						
1764		33,590	12	5	,,						
1765		31,963	3	10	,,						
1766		25,706	12	7	,,						
1767		26,967	14	7	,,						
1768		32,875	12	3	,,						
1769		33,434	18	1	,,						
1770	1,762,460	34,164	17	5	,,						
1771	1,709,446	33,137	4	2	,,						
1772	1,701,432	32,981	17	2	,,						
1773	1,546,489	29,978	6	6	,,						
1774	1,447,350	28,056	10	9	,,						
1775	1,352,121	26,210	10	11	,,						
1776	1,630,110	31,599	6	0	,,						
1777	1,812,538	35,135	12	5	$4\frac{1}{2}\frac{13}{21}d.$						
1778	1,869,952	36,248	11	7	,,						
1779	2,040,660	39,557	14	3	$4\frac{1}{2}\frac{12}{21}d.$—$4\frac{3}{4}\frac{8}{25}d.$	34,327	16	8	58,956	5	1
1780	2,215,487	44,605	8	6	$4\frac{8}{4}\frac{8}{25}d.$—$8\frac{1}{3}d.$	36,980	12	9	56,463	14	6
1781	1,924,320	64,770	8	1	$8\frac{1}{3}d.$						

Note.—No Account can be found of the Quantities of Malt charged with Duty in Scotland previous to 1770; those stated have been obtained by calculations made from the Amount of Revenue produced.

A Return of the Quantities of Malt charged with Duty in Scotland, &c.—*continued.*

Quantities of Malt charged with Duty, in Scotland, since 1713, &c., continued.

Years.	Number of Bushels.	Amount of Duty. £.	s.	d.	Rate of Duty per Bushel.	Produce of the Duty on an average of Three Years: Preceding the Year in which the Duty was changed. £.	s.	d.	Subsequent to the Year in which the Duty was changed. £.	s.	d.
					Commenced May, 1713.						
1782	2,005,206	67,492	18	8	8⅓*d.*						
1783	1,103,063	37,127	16	8	,,						
1784	1,780,143	59,917	11	5	,,						
1785	1,681,372	56,593	1	1	,,						
1786	1,576,979	53,485	12	9	,,						
1787	1,743,273	66,372	13	7	,,						
1788	1,714,577	58,149	7	4	,,						
1789	1,646,497	55,838	8	7	,,						
1790	1,544,666	52,399	9	10	,,						
1791	1,740,283	66,256	9	5	8⅓*d.*—9⅔*d.*	55,462	8	7	63,316	1	6
	Stock in hand.	1,097	16	8							
1792	1,964,592	74,960	12	0	9⅔*d.*—8⅓*d.*	58,164	15	11	57,468	16	9
1793	1,715,381	58,164	4	6	8⅓*d.*						
1794	1,675,741	56,823	8	1	,,						
1795	1,692,946	57,418	17	7	,,						
1796	1,203,023	40,829	3	9	,,						
1797	2,085,672	70,676	10	10	,,						
1798	1,934,396	65,550	8	9	,,						
1799	2,365,897	80,074	10	0	,,						
1800	876,598	29,670	1	11	,,						
1801	607,384	20,560	9	1	,,						
1802	1,716,278	70,527	0	2	8⅓*d.*—11 8¾.	43,435	0	4	180,800	1	11
	Stock in hand.	20,388	17	7							
1803	1,594,284	137,878	7	3	11 8¾						
					From Barley. / From Bigg.						
1804	1,091,377	197,586	15	10	3/9½ / 3/1¼	76,321	18	10	219,741	8	0
	Stock in hand.	34,808	7	0	,, / ,,						
1805	1,136,112	206,935	2	8	,, / ,,						
1806	1,244,104	225,642	4	5	,, / ,,						
1807	1,259,298	226,646	16	10	,, / ,,						
1808	1,048,946	189,934	1	9	,, / ,,						
1809	772,758	139,851	15	3	,, / ,,						
1810	820,294	149,205	11	2	,, / ,,						
1811	1,012,236	184,881	12	8	,, / ,,						
1812	934,452	169,870	8	10	,, / ,,						
1813	685,244	123,704	12	3	,, / ,,						
1814	1,266,852	231,775	11	1	,, / ,,						
1815	1,297,777	236,839	2	8	,, / ,,						
1816	1,162,024	164,742	17	1	3/9½—1/8¾ / 3/1¼—1/8¾	197,439	15	4	131,379	11	0
1817	1,093,678	94,598	16	1	1/8¾ / 1/8¾						
1818	1,390,515	120,274	3	11	,, / ,,						
1819	1,454,320	179,265	13	0	1/8¾—3/7¼ / 1/8¾—3/7¼	126,538	12	4	208,973	3	6
	Stock in hand.	17,739	9	0							
1820	1,182,208	212,282	0	10	3/7¼ / 3/7¼—3/1	131,379	11	0	204,444	9	4
1821	1,305,659	231,605	11	9	,, / 3/1 —2/10	170,607	5	11	239,077	14	9
1822	1,403,177	183,031	17	11	3/7¼—2/7 / 2/10-1/9½ —2/	207,717	15	2	332,115	4	4
1823	1,616,590	198,695	18	5	2/7 / 2/						
1824	2,788,608	335,505	8	0	,, / ,,						
1825	3,925,847	462,144	6	7	,, / ,,						
1826	2,726,555	335,574	3	8	,, / ,,						
1827	2,714,073	335,488	18	10	,, / ,,						
1828	3,867,159	478,507	15	2	,, / ,,						
1829	3,712,963	457,587	12	1	,, / ,,						
1830	4,101,946	505,651	7	10	,, / ,,						
1831	4,186,955	515,578	11	4	,, / ,,						
1832	3,714,334	458,096	7	7	,, / ,,						
1833	4,302,036	530,357	18	9	,, / ,,						
1834	4,491,292	553,567	0	0	,, / ,,						

R. Cooper,
For First General-Accountant.

Quantities of Malt charged with Duty, from the first importation, in Ireland, in 1785.

A RETURN of the Quantities of Malt charged with Duty in Ireland, of the Revenue received, and of the Rates of Duty, in each Year, from the first imposition of the Duty; showing the produce of the Duty on an average of Three Years preceding the Year in which the Duty was changed, and the produce of the Duty on an average of Three Years subsequent to the Year in which the Duty was changed. (Stated throughout in the Imperial Measure.)

Years.	Number of Bushels.	Amount of Duty.			Rate of Duty per Bushel.	Produce of the Duty on an average of Three Years					
						Preceding the Year in which the Duty was changed.			Subsequent to the Year in which the Duty was changed.		
		£.	s.	d.	Commenced 25th March, 1785.	£.	s.	d.	£.	s.	d.
1785	4,446,343	130,744	2	1	7d.						
1786	3,500,890	102,943	6	7	,,						
1787	3,654,028	107,446	4	0	,,						
1788	3,901,648	114,727	8	7	,,						
1789	3,646,706	107,231	0	7	,,						
1790	4,607,953	135,496	6	6	,,						
1791	4,775,390	140,411	19	3	,,						
1792	4,676,835	137,521	12	4	,,						
1793	5,039,899	148,197	9	5	,,						
1794	4,873,984	186,314	11	6	9½d.	142,043	13	8	294,893	1	0
	Stock in hand	17,672	6	4							
1795	4,697,153	290,050	10	6	1s. 3d.	157,344	11	1	302,763	1	9
	Stock in hand	36,761	2	9							
1796	4,956,584	306,070	5	11	,,						
1797	4,672,989	288,558	6	8	,,						
1798	4,413,817	313,660	12	9	1s. 5d.	294,893	1	0	128,006	17	0
	Stock in hand	19,768	7	7							
1799	3,311,463	253,170	2	6	1s. 6½d.	302,763	1	9	135,655	2	0
	Stock in hand	12,226	1	7							
1800	681,340	52,090	7	5	,,						
1801	1,030,175	78,760	1	1	,,						
1802	3,611,579	276,114	17	6	,,						
1803	3,553,762	283,583	13	11	1s. 6½d.—1s. 9½d.	135,655	2	0	307,146	14	8
	Stock in hand	31,162	1	3							
1804	2,807,535	270,035	18	6	1s. 9½d.—2s. 3½d.	212,819	10	10	317,895	1	0
	Stock in hand	28,697	17	2							
1805	2,766,867	317,298	19	8	2s. 3½d.						
1806	2,814,418	334,105	5	10	2s. 3½d.—2s. 6¾d.	290,306	4	0	336,760	10	0
	Stock in hand	22,219	18	0							
1807	2,372,293	302,280	17	6	2s. 6¾d.						
1808	2,597,758	331,009	15	0	,,						
1809	2,958,617	376,990	17	6	,,						
1810	2,522,543	321,425	7	6	,,						
1811	2,681,842	341,723	7	0	,,						
1812	2,206,206	281,117	9	0	,,						
1813	2,967,603	428,829	15	0	2s. 6¾d.—3s. 3¾d.	314,755	7	10	455,102	2	11
	Stock in hand	63,406	1	4							
1814	3,156,175	522,812	13	6	3s. 3¾d.						
1815	2,664,466	482,684	19	0	3s. 3¾d.—4s. 5d.	410,919	19	2	245,503	10	0
	Stock in hand	122,233	3	7							
1816	1,879,721	359,808	16	4	4s. 5d.—2s. 4½d.	478,109	2	6	194,579	3	4
1817	1,385,486	164,771	9	0	2s. 4½d.						
1818	1,783,636	211,930	4	8	,,						
1819	1,742,444	207,035	16	6	,,						
1820	1,793,671	319,683	13	11	3s. 6¾d.	194,579	3	4	280,113	3	7
	Stock in hand	43,973	18	8							
1821	1,949,315	347,424	8	4	,,						
1822	1,756,391	275,613	10	0	3s. 6¾d.—2s. 7d.	291,381	6	3	283,221	10	11
1823	1,702,395	217,301	12	6	2s. 7d.						
1824	2,107,752	276,254	11	11	,,						
1825	2,706,862	356,108	8	5	,,						
1826	2,406,252	310,807	13	7	,,						
1827	1,803,091	232,899	6	1	,,						
1828	2,409,228	311,191	19	0	,,						
1829	2,012,079	259,893	12	6	,,						
					From Barley. / From Bigg.						
1830	1,959,606	251,646	1	11	2s. 7d. / 2s.	267,994	19	2	253,190	15	4
1831	2,101,844	263,307	11	1	,, / ,,						
1832	2,006,350	250,277	10	0	,, / ,,						
1833	1,984,849	245,987	5	0	,, / ,,						
1834	2,204,653	272,291	0	0	,, / ,,						

R. Cooper,
For First General-Accountant.

The following table shows the number of bushels of malt made, and the amount of the duties thereon, in each collection of Excise in the United Kingdom, in the year ended 5th January, 1833:—

Quantity of Malt made, and the Amount of Duties collected, in the Year ended 5th Jan. 1833.

ENGLAND.

Collections.	Number of Bushels Malt.	Amount of Duty. £.	s.	d.
Barnstaple	310,459	40,100	19	1
Bath	754,165	97,412	19	7
Bedford	1,455,984	188,064	12	0
Bristol	495,012	63,939	1	0
Cambridge	1,290,437	166,681	8	11
Canterbury	413,964	53,470	7	0
Chester	506,874	65,471	4	6
Cornwall	293,233	37,875	18	7
Coventry	785,611	101,474	15	1
Cumberland	353,427	45,650	19	9
Derby	749,670	96,832	7	6
Dorset	346,461	44,751	4	3
Durham	207,382	26,786	16	10
Essex	1,030,268	133,076	5	8
Exeter	311,640	40,253	10	0
Gloucester	461,014	59,547	12	10
Grantham	1,049,762	135,594	5	2
Halifax	449,199	58,021	10	9
Hants	370,997	47,920	8	11
Hereford	324,522	41,917	8	4
Hertford	1,156,255	149,349	12	1
Hull	252,619	32,629	19	1
Isle of Wight	379,397	49,005	8	11
Lancaster	293,663	37,931	9	5
Leeds	1,543,035	199,308	13	9
Lichfield	850,838	109,899	18	2
Lincoln	1,023,679	132,225	4	1
Liverpool	38,537	4,977	13	11
Lynn	570,070	73,634	0	10
Manchester	9,340	1,206	8	4
Marlborough	208,988	26,994	5	8
Newcastle	323,417	41,774	13	11
Northampton	584,987	75,560	16	5
Northumberland	55,179	7,127	5	9
Northwich	99,137	12,805	3	11
Norwich	1,046,085	135,119	6	3
Oxford	486,869	62,887	4	11
Plymouth	421,719	54,472	0	9
Reading	721,640	93,211	16	10
Rochester	342,269	44,209	14	11
Sarum	638,403	82,460	7	9
Salop	573,261	74,046	4	3
Somerset	137,266	17,730	3	10
Sheffield	623,034	80,475	4	6
Stafford	470,010	60,709	12	6
Stourbridge	638,614	82,487	12	10
Suffolk	1,534,968	198,266	14	0
Surrey	1,057,030	136,533	0	10
Sussex	474,385	61,274	14	7
Uxbridge	490,435	63,347	17	1
Wales, East	385,733	49,823	16	11
„ Middle	268,841	34,725	5	11
„ North	242,589	31,334	8	3
„ West	196,120	25,332	3	4
Wellington	349,515	45,145	13	9
Whitby	170,872	22,070	19	4
Wigan	95,941	12,392	7	7
Worcester	380,156	49,103	9	8
York	528,445	68,257	9	7
Country Collections	31,623,422	4,084,692	0	2
London	46,347	5,986	9	9
Total	31,669,769	4,090,678	9	11

Quantity of Malt made, and the Amount of Duties collected in the Year ended 5th Jan. 1834.

AN ACCOUNT of the Number of Bushels of Malt made, &c.—*continued.*

SCOTLAND.

Collections.	Number of Bushels, Malt.	Amount of Duty. £.	s.	d.
Aberdeen	193,062	19,632	7	5
Ayr	245,079	30,805	2	0
Argyle, North	51,109	5,121	4	6
,, South	399,486	40,234	5	2
Caithness	79,389	8,124	9	2
Dumfries	71,538	9,149	10	0
Elgin	177,857	20,789	15	7
Fife	223,864	28,915	15	4
Glasgow	539,377	68,745	0	8
Haddington	201,664	26,048	5	4
Inverness	111,626	14,210	9	2
Linlithgow	212,211	27,089	9	3
Montrose	138,453	17,782	10	2
Perth	256,880	33,028	15	8
Stirling	659,637	84,993	15	8
Edinburgh	740,804	95,687	3	8
Total	4,302,036	£530,357	18	9

IRELAND.

Collections.	Number of Bushels, Malt.	Amount of Duty. £.	s.	d.
Armagh	78,461	7,846	2	0
Athlone	26,941	3,428	12	1
Clonmel	75,952	9,810	9	4
Coleraine	45,199	4,519	18	0
Cork	351,553	45,408	18	7
Drogheda	57,531	7,319	4	1
Dundalk	115,557	14,926	2	3
Foxford	36,098	3,784	1	8
Galway	39,965	5,067	17	7
Kilkenny	184,813	23,871	13	7
Limerick	63,023	8,140	9	5
Lisburn	119,224	12,731	16	8
Londonderry	55,972	5,597	4	0
Mallow	96,325	12,441	19	7
Maryborough	78,181	10,034	3	1
Naas	69,813	8,707	5	4
Sligo	30,567	3,093	17	9
Tralee	14,714	1,900	11	2
Waterford	111,039	14,342	10	6
Wexford	274,536	35,460	18	0
Dublin	59,385	7,553	10	4
Total	1,984,849	£245,987	5	0

Totals Collected.

England	33,789,010	4,364,413	15	10
Scotland	4,302,036	530,357	18	9
Ireland	1,984,849	245,987	5	0
United Kingdom	40,075,895	£5,140,758	19	7

Excise Office, London,
24th April, 1834.

G. A. Cottrell,
First General-Accountant.

The following description of the process of making malt has been taken from the printed instructions to the surveying officers: it will assist in rendering the regulations under which the duty is collected more easily understood.

Description of the Process of Malting.

Barley is the grain generally used, but oats and other grain, and pulse, viz. beans and peas, are sometimes used for the purpose; and the process commences with wetting or steeping the same in an oblong or square vessel called a cistern. Sometimes the grain is first put into the cistern and then covered with water, at other times the water is first put in and the grain added afterwards.

Very soon after the grain has been covered with water it begins to swell and increase in bulk, and continues to do so pretty regularly until it reaches its maximum. The amount of the swell depends not only upon the length of time the grain remains in the steep covered with water (which by law can in no case be less than forty hours), but also upon its quality, and state of dryness before put in steep, and must of course be expected to vary; but the law presumes that the swell will amount to 17½ bushels for every 82½ bushels before steeped.

The grain after being steeped, and the water drawn off, is thrown out of the cistern into a square or oblong utensil called a couch-frame, in which it is required by law to remain for the space of twenty-six hours, at the least. Immediately after the expiration of twenty-six or thirty hours, as the case may be, the grain in operation is said to be on the floor; and during the time it remains on the floor it undergoes a variety of changes.

1st. The grain at a certain period (which varies according to circumstances) becomes moist, and emits a rather agreeable smell, and soon after this period the roots begin to make their appearance.

2d. The acrospire or future stem begins to swell, and gradually advances under the husk from the same end where the roots are observed to spring, till it nearly reaches the other extremity of the grain.

3d. The kernel, as the acrospire advances through it, becomes friable, and sweet-tasted, and the whole art of malting depends upon the proper regulation of these changes. In a day or two after the grain has been thrown out of the cistern the roots begin to appear at the end of each kernel in the shape of a small white protuberance, which soon divides itself into distinct fibres or rootlets. The grain about this time appears moist on the outside, which is called *sweating*, and which usually goes off in a day or two.

In about a day, generally, after the spreading of the roots, the rudiments of the future stem may, by splitting the grain, be seen to lengthen. It rises from the same extremity with the root, and, advancing within the husk, would at last issue from the opposite end of the grain and assume the form of a green blade of grass, but the process of malting is brought to a conclusion some time before the stem has made such progress as to burst the husk.

As the germination proceeds, the grain is gradually spread thinner on the floor; and when the moisture has been in some degree evaporated, and the germination has thereby been checked, it is again gradually laid thinner to wither. Maltsters differ much in their manner of working, which is affected also by the state of the weather.

The grain having thus germinated to the extent required is put upon the kiln, and heat applied by means of a fire, which is regulated according to circumstances; and when the malt has attained the requisite state of dryness it is thrown off the kiln, the process being then finished.

Regulations for Collecting the Malt Duty.

The Acts under which the malt duty is collected are, the 7 and 8 Geo. 4, c. 52; 11 Geo. 4, c. 17; 8 Geo. 4, c. 81; 7 and 8 Geo. 4, c. 53.

The regulations for collecting the duty are contained in the following extract from the printed—

Statement of the mode of Charging and Collecting the Duties of Excise.

Maltster must make entry.

Every person making malt is required to make entry in writing of the rooms, places, and utensils, intended to be used for the making or keeping of malt, and to deliver such entry to the proper officer of Excise (7 and 8 Geo. 4, c. 52, s. 1); and every cistern so entered by any maltster, who shall steep more than eight bushels of grain at any one time,

Construction of the cistern.

is to be constructed with the sides and ends thereof straight and at right angles to each other, and of no greater depth than forty inches, and having an even bottom, with no more inclination for the drip than half an inch in each foot in length of such drip; and every such cistern shall be placed in a situation where the officer shall have sufficient head-room and light to enable him to gauge the grain; the maltster is required to provide full and sufficient means to enable the officers easily, safely, and conveniently, to have access to, and to gauge the corn in every part of such cistern (7 and 8 Geo. 4, c. 52, s. 2, 3; 11 Geo. 4,

Construction of the couch.

c. 17, s. 3). Every couch-frame must be made with the sides and bottom thereof straight and at right angles to each other, and the sides permanently constructed of boards not less than two inches in thickness, and supported on the outside in every part thereof, in order that the same figure and dimensions may be preserved when filled with corn as when empty, so that the officer may easily and conveniently gauge the corn therein (7 and 8 Geo. 4, c. 52, s. 5). Every maltster is required, before so using any cistern, to obtain from the supervisor a certificate that he has examined the cistern, and that it is constructed as the law requires (7 and 8 Geo. 4, c. 52, s. 6).

Notice of wetting.

Every maltster is required to give notice in writing to the proper officer by the space of twenty-four hours, if the malt-house be situate in a city or market-town (or in the residence of an officer), or forty-eight hours if otherwise situate, of the particular hour when he intends to wet grain (11 Geo. 4, c. 17, s. 7); and to enter the quantity wetted in a book delivered to him by the officer for that purpose (11 Geo. 4, c. 17, s. 8).

Beginning to wet must proceed.

Maltsters, having begun to wet corn or grain for making into malt, must proceed to cover the whole with water, and must continue the same so covered for the space of forty hours (except that he may draw off the water once in the time, on notice being given to the officer and on condition of its being replaced within an hour), and are not to add any fresh corn to the grain put into steep after the officer has taken an account thereof (11 Geo. 4, c. 17, s. 13).

Hours for wetting and emptying cistern.

Are not to wet grain at any other time than between the hours of eight in the morning and two in the afternoon (7 and 8 Geo. 4, c. 52, s. 21), nor take any corn or grain out of the cistern at any other time than between seven o'clock in the morning and four in the afternoon (7 and 8 Geo. 4, c. 52, s. 7).

Corn to be emptied into the entered couch.

Corn taken out of the cistern is to be put into the entered couch-frame or frames; the corn may be emptied from two or more cisterns in the same malt-house into one and the same entered couch-frame, and be taken account of by the officer as one steeping. The corn to be laid level in the frames, and of no greater depth than thirty inches; but it may exceed that depth in any couch-frame constructed before the passing of the 7 and 8 Geo. 4, c. 52, s. 32.

Couch to lie twenty-six hours.

Corn emptied from the cistern into the couch to be kept in the couch-frames for the space of twenty-six hours; and, if it have not been gauged by the officer within that time, any gauge taken before the end of thirty hours is to be deemed a couch-gauge, and not to be entitled to the allowance as a floor-gauge (7 and 8 Geo. 4, c. 52, s. 32; 11 Geo. 4, c. 17, s. 16).

Not to empty a second time before the end of ninety-six hours.

Not to empty grain out of any cistern used for wetting corn to be made into malt within ninety-six hours from the time of the last emptying grain from the same or any other cistern in the same house or under the same roof (7 and 8 Geo. 4, c. 52, s. 30). If two or more cisterns are used in the same house they are required to be emptied at the same time, or so as to be finished within three hours from beginning the emptying (7 and 8 Geo. 4, c. 52, s. 29).

All cisterns in the same house to be emptied at the same time.

To have no more than five steepings at the same time.

Not at one time to have more than five steepings or floors, wetted in or arising from the same cistern, making into malt in the couch, or on the floor or kiln, or all or any of them (7 and 8 Geo. 4, c. 52, s. 56).

Not to press corn in cistern or couch.

Not to tread, ram, or otherwise force together in the cistern or in the couch any corn or grain steeping or steeped for making into malt (7 and 8 Geo. 4, c. 52, s. 33).

Not to sprinkle before the end of twelve days. Exception.

Not to wet, water, or sprinkle, any corn making into malt, in any stage of operation, after the same shall have been thrown out of the cistern, until the end of twelve days (7 and 8 Geo. 4, c. 52, s. 35), except the corn of such steepings as shall have been kept fifty hours under water in the cistern, in which case such corn may be sprinkled at the end of eight days after so thrown out, provided there be not in the same malt-house, and at the same time, any other steeping which shall have been so kept for any less space than fifty hours (11 Geo. 4, c. 17, s. 18).

Not to convey away or mix corn.

Not to conceal or convey away any malt, or corn, or grain making into malt, from the sight of the officer (7 and 8 Geo. 4, c. 52, s. 40, 41), or convey away from the cistern any steeping or part of a steeping of corn or grain making into malt (7 and 8 Geo. 4, c. 52, s. 31), or mix corn or grain so conveyed away with any couch or floor of other corn or grain making into malt then in operation (7 and 8 Geo. 4, c. 52, s. 38).

Floors to be laid level, and in succession.

Maltsters to deposit, level, and leave every floor making into malt, so that the same may be conveniently gauged, and to place all the floors in regular succession one before the other, according to their seniority in age (7 and 8 Geo. 4, c. 52, s. 37).

Not to damp malt after dried.

Not to wet or damp any malt after it has been taken from the kiln (7 and 8 Geo. 4, c. 52, s. 39).

Not to remove before taken account of.

Not to remove any malt before taken account of and the duty charged thereon by the officer, and no person to receive any malt, knowing the same not to have been so charged (7 and 8 Geo. 4, c. 52, s. 41).

Allowances on the gauges.

When the duty is charged by gauge of the corn, taken whilst it is in a state of operation, allowances (regulated by law) are made, according to the different stages of the process, for the increase in the several gauges arising from the swell of the corn by the absorption of water, and its subsequent vegetation on the floor. These allowances are 17½ per cent. on the whole quantity in the cistern or couch, one-third part on the floor before the end of seventy-two hours and one half after (11 Geo. 4, c. 17, s. 21).

Maltster may dry raw grain in his entered malt-kiln under certain regulations (11 Geo. 4, c. 17, s. 1, 2).

The specimen at maltster's contains the particulars of the survey as entered in the officer's book, to record the particulars for the trader's information; and the officer is at all times to have free access to such paper, and the maltster is not to remove or destroy the same, nor alter or obliterate any entry therein (7 and 8 Geo. 4, c. 52, s. 8). Specimens.

Officer to make a return of duty charged on the maltster every six weeks; and the amount thereof to be paid in six days, unless the maltster shall have given bond for the due payment of the same at the end of every eighteen weeks (7 and 8 Geo. 4, c. 52, s. 7; 11 Geo. 4, c. 17, s. 26). Return of charges and time of payment.

If any servant or workman employed by any maltster shall maliciously, and with intent to injure such maltster, omit to give any notice, or to do any act, matter, or thing required by, or commit any offence against any of the provisions of the Malt Acts, whereby such maltster may be injured or subjected to any penalty, such servant so offending may be arrested and conveyed before any justice of the peace, and on conviction committed to gaol, and kept to hard labour for any time not exceeding twelve, nor less than three, months. Such maltster is, notwithstanding, deemed liable to any penalty incurred, unless he forthwith prosecute such servant to conviction, and, before the recovery of the penalty, produce to the Commissioners of Excise a certificate of such conviction, and of the servant so convicted having suffered, or of his being in prison and suffering such punishment (7 and 8 Geo. 4, c. 52, s. 46; 11 Geo. 4, c. 17, s. 35. Servants wilfully committing offences.

In case of loss or damage of malt by fire, or by any inevitable accident happening to any barge or vessel transporting malt from one part to any other part of the United Kingdom, an allowance of the duty is, under certain regulations, made to the proprietor of such malt (7 and 8 Geo. 4, c. 52, s. 76; 11 Geo. 4, c. 17, s. 37). Loss or damage by fire or water.

Description of Utensils, and Process of Manufacture.

A cistern, generally of bricks or stone, and not unfrequently lined with sheet lead, of a rectangular form, the width about two-thirds of the length, and not more than forty inches deep. Cistern.

A couch, fixed or formed, by the erection of boards provided and kept for that purpose.

A very considerable space of floor, on which to spread and turn the grain in its progress to the kiln; a kiln on which to complete the operation by drying; and rooms for storing the dry barley and malt. Floor and kiln.

The object of the manufacturer in the process in this case is to excite the vegetating powers of the grain, and to stop the progress of the vegetation after it has proceeded to a due length.

The corn is first put in steep in the cistern, where it gradually imbibes the water, swells in consequence, and, remaining in general about forty-eight hours in steep, increases on the average one-fourth in bulk. It is then drained and emptied into the couch, where, by aid of the moisture, heat is created and vegetation induced. It is laid ordinarily from twelve to sixteen inches deep, and remains in this stage of the process from twenty-six to forty-eight hours, varying with the season and the maltster's practice, at the end of which the root of the grain will, in moderately warm weather, have protruded. It is next spread more widely over the floor of the malt-house, the depth being regulated by the temperature of the house, and sufficiently thick to gently encourage the vegetation brought on in the previous part of the process; the root put forth then divides itself into several branches, and germination is suffered gradually to proceed until the matter of the grain has been converted into the saccharine substance of which malt is found to consist. The time requisite for effecting the conversion is about ten days, and is determined by the progress the acrospire, or incipient stem, (which is then visible under the skin of the grain,) is observed to have made from the root-end upwards; the progress is then checked, and the grain remains on the floor until it becomes mellow and sufficiently dry for being laid upon the kiln. Wetting, &c.

The green malt is laid from four to six inches thick upon the kiln; a slow fire first applied to it, but which is afterwards gradually raised to suit the colour desired and purpose for which it is intended; and, calculating from the time of emptying from the cistern, it is from twelve to sixteen days before put upon the kiln.

The business of the workmen in the operation consists wholly in turning the grain in process, by which, if attended to at proper intervals, the unnecessary dissipation of the water taken up by the corn in the steep is prevented, and evenness of vegetation in the product effected.

Grain making into malt is taken account of for charge of duty by gauge only. But where malt is made solely for the use of such distillers as distil from malt only, the law authorizes it to be measured from the kiln, and if such admeasurement exceed the highest gauge previously taken, the charge of duty is made therefrom.

The survey book is prepared with columns appropriately titled and subdivided: the first grand division for entering the gauges taken of the corn whilst in the cistern, the hours it had been in steep when first gauged, the number of floors depending in operation, state of the kiln, with the quantity of malt with which charged, and when last shifted; for entry of notices received, and for the date of survey, which is required to be entered on every visit, with the additional columns for setting out the date of each floor, the time when thrown on the kiln, and the age of each, in days. Survey book.

The second division for entering the gauges taken of the grain in the couch, (that is, within twenty-six or thirty hours, as the case may be, after emptied from the cistern,) the

date and hour when taken, and for the hours it had been emptied when first gauged in the couch. The third division in continuation, for entry of the like date, and dimensions taken of the grain in operation upon the floor, followed by five extra columns; the first, for entering the amount of the highest gauge of the steepings taken in the cistern; the second, for the gauges taken thereon in the couch; the third, for setting out the best of these gauges for the charge upon the trader; and the fourth and fifth, for the amount of each floor-gauge subsequently taken; and which, if found on making the before-mentioned allowances to exceed the best cistern or couch previously set out for the charge, becomes the charge, the former being cancelled.

The officers are required to gauge every cistern, couch, and kiln used in the making and drying of malt, and to enter the dimensions thereof, with their areas computed therefrom, in a book kept for such purpose, and also at the top of the survey book or ledger.

When surveys to be made.

To survey the maltsters situate within their place of residence once every day, and twice when either the best cistern or couch-gauges are depending, (that is, when there is any corn in the cistern which has been forty hours or upwards in steep, or any in the couch which has been nearly twenty-six hours emptied from the cistern,) or where fraud is suspected. In out-walks, or where the division can be rode in one day, at least four times a week or nine times a fortnight; and where the circuit is so extensive that it cannot be rode under two days, thrice every week if possible, or five times a fortnight at the least.

To go through the entered rooms and notice the state of corn in operation.

They are enjoined to go, upon each survey, quite through the malt-house and all the entered rooms, to see how many floors there are; carefully to examine each parcel of corn working on the floors, and the quantity and state of that upon the kiln, and to notice the state of vegetation with reference to the age, or time out of the cistern, as expressed in the survey book; and to observe whether there is any new wetting laid between the old ones, or any addition made by mixing; and on every such visit to enter the condition of the cistern, and if containing corn covered with water, the true gauge, with the time it has been so covered with water, if the first gauge thereof; the number of floors depending, and the true state of the kiln, denoting what part of a floor it is charged with, and the state of dryness.

Particular injunctions as to the times of wetting and emptying.

In order to oblige the maltsters to conform to the law, it is ordered, that those in the residence of an officer be surveyed at or near the time specified for beginning to wet; and that a gauge be taken, if possible, some short time before the water is let out of the cistern, care being first taken that the corn be made level; and that a gauge be taken in the couch of every steeping as soon after it is thrown out of the cistern, and one as near the end of twenty-six hours after as possible. Upon entering the first couch-gauge, the time the corn has been out of the cistern is required to be expressed; and such returns are required to be made on all maltsters situate in the officer's country business, as to oblige them to keep up to the terms of the law, both in wetting agreeably to their notices and in keeping their corn covered with water full forty hours; and other extra visits, to prevent corn drained within forty hours from being kept uncovered more than an hour on such occasions.

To continue gauging corn on the floor until it is dried off.

In addition to the above injunctions, it is a part of the officer's ordinary duty to continue gauging the corn in operation until it be dried off, and not to suffer any steeping in process of manufacture to remain without being gauged on the floor beyond the space of six days after the same has been emptied or thrown out of the cistern; and occasionally to take the depth of the corn upon the kiln, but on no account to omit doing so if the kiln appears to be loaded more than usual, gauging at the same time (the better to effect a due compare) any part of the same steeping which may be remaining upon the floor. Upon every survey to enter their gauges, with the dates thereof, in the ledger or survey book proper to the duty, placing those taken in the couch and of corn upon the floor opposite to the gauges previously taken of the same steeping in the cistern; to remark the first gauge of a steeping at book-end, with the time when taken, the maltster's name, and hours wet; to enter the notices received in the body of the book, and, in the "Remarks" place, with the time when received; and to register all floors gauged upon each visit, in a scheme prepared for that purpose, immediately preceding the "Remarks" place; and, before quitting the premises, to insert their gauges, the time of taking them, with the notices and other matters, upon a specimen-paper required to be kept at each malt-house; and all such remarks, together with the total of the number of floors gauged, are, since the last entry therein, required to be properly transferred to the journal on returning thereto; and all the gauges taken to be cast and set out for compare or charge, and also the date and age of every floor or steeping of malt thrown upon the kiln to dry since the last preceding visit, with the day when put thereon, in the columns prepared for these purposes, severally, as hereinafter described.

To enter a remark of new steepings and notices.

Fraudulent practices to be guarded against.

Bricks, boards, and other things have been artfully placed in the cistern used for steeping grain, in order to hinder the officers from taking the true depth of the corn; in other instances the corn has been found trodden, or otherwise pressed or forced together in the cistern or couch, for the like purpose; at other times, part of the corn in steep, and even a whole steeping has been conveyed from the cistern, and either immediately substituted for, or mixed with the depending floors, or placed in sacks promiscuously with the dry corn, or in some private place, until so far vegetated as to be introduced and mixed with less risk of detection, and fresh corn in such cases put into the cistern without notice, in the place thereof; and as the perpetration of such frauds is greatly facilitated by previously sprinkling barley intended to be put in steep, and malt in the process of manufacture upon the working-floor; the officers' attention is, in various parts of their instructions relative

to this duty, directed to these and other modes of evasion for defrauding the revenue, and the best means of preventing or detecting such practices are pointed out, and due observance, and the greatest circumspection, care, and diligence on survey strictly enjoined.

The age at which floors are taken to the kiln to be noticed.

And as noticing the age at which maltsters put their floors upon the kiln to dry has been found useful in the detection of fraud (with reference to run wettings), they are directed to keep a watchful eye upon the account enjoined to be kept in this respect, and to transfer the total number of floors, together with their united ages, from book to book, dividing the latter by the former when the trader leaves off work, and to set out the average age for the season. To enforce attention in this respect, they are required to make out a list of the maltsters whose wettings exceed sixteen days before dried off, with their observations as to the cause, and to deliver the same to the supervisor, to be by him, with his remarks thereon, transmitted to the Board.

Barley book to be inspected.

The book left with the maltster for entering the quantity of barley put in steep by him is to be inspected by the supervisor upon every visit, and the officers are required frequently to inspect the same, and to enter the date and minute when they do so, with their initials, upon every such inspection.

Manner of making up charges.

At the close of every round, the couch and floor bushels left standing for charge are both brought to a total and reduced to net bushels (by deducting the legal allowances for the swell and increase), and these net bushels added together form the amount from which the duty is calculated.

Time of paying the duty.

Maltsters who do not give bond are required to pay their duty within six days after the officers have made their respective returns of the duty charged, and have to pay their duty, in consequence, upon the next sitting day. But on giving bond, with sufficient sureties for the payment thereof, maltsters are allowed a credit of eighteen weeks (7 & 8 G. 4, c. 52, s. 7; 11 G. 4, c. 17, s. 26).

Voucher to be made out.

A distinct voucher is made out for each round, in which each trader's name, and the total of his charges, reduced as above stated, are to be entered, and the whole brought to one general total, which is required to be expressed in words at length as well as in figures, and signed by the officer.

Charges to be returned to collector.

And the amount of each maltster's charge and duty is required to be returned to the collector in the general abstract, and the officer to attend the sitting, &c. &c.

Bye Maltsters.

Should there be any maltster in a ride who makes only a steeping or two during the season, and in small quantities, for his own use, and who is situate so remote from the rest of the business as to render it impracticable to survey him close, and at the same time to perform the other duties of the station, the officer may be allowed to enter him in his survey book as a bye maltster, and after he has had a gauge of each steeping, in both cistern and couch, he may, with the permission of his supervisor, make his surveys not oftener than once a week until the grain is dried off; after which, and upon such trader declaring his intention to make no more malt for the season and withdrawing his entry, the officer may cease to visit him, except occasionally to satisfy himself that he is not making privately.

Every officer must take notice that no person who makes malt for sale, (or for his own private use in considerable quantities,) must be considered as a bye maltster, but one who is to be visited and surveyed regularly, as prescribed by the foregoing instructions.

Makers of Malt in Scotland and Ireland from Bere or Bigg *.

3 Geo. 4, c. 30, and 11 Geo. 4, c. 33.

Makers of malt in Scotland and Ireland from bere or bigg only are subject to the same rules, regulations, penalties, and forfeitures for securing the duties upon malt, as makers of malt from barley or other grain are; and in addition thereto, the following regulations must be observed: viz.

Every person intending to make malt from bere or bigg only must express in his or her entry that he or she is to make malt from bere or bigg only, or such person is to be deemed a maker of malt from barley or other grain, and chargeable with the duties accordingly.

When any person shall make entry as a maker of malt from bere or bigg only, such entry is to remain in force for three months at least, and until such person shall withdraw it by a notice in writing to the officer. But such person is not allowed to withdraw such entry until all the bere or bigg in his or her custody is made into malt and dried off, taken account of, and the duties charged thereon and paid.

No person who is a maker of malt from barley or other grain is to be allowed to make entry as a maltster from bere or bigg only, until all the malt made by such person from barley or other grain shall be dried off, taken account of, and charged with duty, and until all the barley or other grain in his or her custody shall be removed from the possession and premises of such person. And no person who is a maker of malt from bere or bigg only is to be permitted to make entry as a maltster from barley or other grain, until all the malt made by such person from bere or bigg shall be dried off, taken account of, and charged with duty, and until the bere or bigg in his or her custody shall be removed from the possession and premises of such person.

Nor is any person to be permitted to make entry of any house or place for making or keeping malt made from bere or bigg only, unless the same shall be completely separate, under a different roof, and in separate premises, from any house or place entered for making

* From the printed Instructions for Officers who survey Maltsters.

or keeping malt from barley and other grain; nor is any person to be permitted to make entry of any house or place for making or keeping of malt made from barley or other grain, unless the same shall be completely separate, and under a different roof, and in separate premises from any house or place, entered for making and keeping malt made from bere or bigg only, and any entry made contrary to this regulation is void.

3 Geo. 4, c. 30, s. 1. 11 Geo. 4, c. 31, s. 1.

Sec. 4.

It is to be observed, that the duty on malt made from barley or other grain is to be charged upon all malt made in and brought from Scotland into England, and upon all malt made in and brought from Ireland into Great Britain, and also that shall be made in Scotland or Ireland, except such malt only as shall be made for home consumption in Scotland and Ireland respectively, from bere and bigg only, under the prescribed rules and regulations. And the full duty payable on malt, other than malt made from bere or bigg only, is to be paid on all malt made in Scotland and Ireland respectively, from any corn or grain other than bere or bigg grown in Scotland and Ireland respectively, and made into malt for consumption in the country producing the same.

And the officer must take care that he be not imposed on by traders malting barley under a pretence that it is bere or bigg, and for this purpose he must very carefully examine the grain from time to time, and keep such traders strictly up to the provisions of the 7th, 8th, and 9th sections of 3 Geo. 4, c. 30, and every other regulation laid down by that or any other Act to prevent the revenue from imposition.

The regulations for charging and collecting the duties upon malt used by distillers of spirits from malt only, in Scotland and Ireland, are contained in the Acts of 7 and 8 Geo. 4, c. 52, s. 69; and 11 Geo. 4, c. 17, s. 27. The instructions, under which the officers make their surveys, are given in the Appendix.

Appendix No. 7.

The following are the regulations respecting the drawback for malt on beer and spirits exported to foreign countries, and the rates of drawback.

By the 10th sec. of the Act 1 Wm. 4, c. 51, exporters of beer are required to give notice to the Excise of their intention to ship beer for exportation on drawback, particularizing the time of shipment, the quantity, (which, by law, must not be less than a cask, containing thirty-six gallons; but by General Letter of 14th June, 1831, in casks of eighteen gallons, if the whole quantity amount to thirty-six gallons,) the number of casks, marks, &c., the name of the vessel and captain's name, and the place of destination.

After the Excise export surveyor or officer has examined the beer intended to be shipped for exportation, each and every notice to ship is delivered to the Customs by the Excise. An officer of Customs attends the shipping of the beer, and certifies the same on the shipping-notice, which notice is returned to the Excise export officer, and when the exporting vessel has sailed one month the debenture is made out for the quantity of beer shipped, according to the certificate of the Customs' shipping officer.

By the 11th section of the same Act, before the debenture is made out, if the brewer be the exporter, he is required to make declaration that the beer was brewed wholly from malt, which, according to the best of his knowledge and belief, had been charged with, and had paid the duty of two shillings and seven-pence for every bushel thereof, and at what place the beer was brewed, and about what time, and that the quantity of malt employed in the brewing thereof was in the proportion of not less than two bushels for every barrel of the beer.

And all beer exported by dealers in beer, who are not the brewers, must be accompanied by a similar declaration of the brewer by whom it was brewed. And in cases of beer being exported by a brewer at a place distant from his brewery, he or his managing brewer must make the declaration before stated to the supervisor or surveyor, which declaration must accompany the beer.

The party receiving the debenture must also make oath that he was the real owner of the beer at the time of shipping it for exportation, and that the same is really and *bonâ fide* exported to foreign parts, and has not been relanded in Great Britain. He is also required to subscribe a declaration that the beer was put on board the exporting vessel, and exported therein as merchandize to be spent beyond the seas, and no part thereof for the ship's use; and that, according to the best of his knowledge and belief, the said beer was brewed wholly from malt which had been charged with and had paid the duty of two shillings and seven-pence for every bushel thereof, and the place at which the beer was brewed, and about what time, and by a licensed brewer for sale, and that the quantity of malt employed in brewing the beer was in the proportion of not less than two bushels, imperial standard bushel measure, for every thirty-six gallons thereof.

The debenture is then made out authorizing the drawback to be paid at the rate of 5*s.* per barrel.

By Treasury Warrant, dated 2d September, 1831, drawback is allowed under the like regulations on the exportation of beer brewed from bere or bigg malt, on oath, that the quantity of such malt employed in the making of the beer was in the proportion of not less than two bushels and five gallons of such malt for every barrel of beer. Specimens of the Debenture and Declaration are annexed.

Spirits made from malt and exported to foreign parts are taken from duty-free warehouses, where the spirits are deposited, after the allowance of 8*d.* a gallon malt duty has been paid to the distiller: but no further allowance or drawback in respect of the malt used is granted on the exportation of such spirits*.

Excise Office, London,
17th November, 1834.

R. Cooper,
For First General-Accountant.

Appendix No. 23.

* A more detailed explanation respecting the drawback for malt used in British spirits, when exported, is given in the Appendix.

Brewer's Export Beer Declaration, when he resides at a Distance from the Place of Exportation.

I*, William French, foreman to the Brewer of the Beer or Ale hereafter mentioned, do declare, that, according to the best of my knowledge and belief, the following quantity of Beer or Ale (that is to say) Eighteen Barrels, Firkins, and Gallons of Strong Beer or Ale accompanying this Declaration, and which I am about to send to Mr. Coxe's Chambers, St. Dunstan's Hill, in the County of Middlesex, for the purpose of Exportation, has been brewed wholly from† Malt, which has been charged with and paid the duty of Two Shillings *and Seven Pence* for every Bushel thereof; and that the said Beer or Ale was brewed at Park-street, in the County of Surry, on or about the Month of April, 1833, by Barclay, Perkins, and Co., entered and licensed Brewers for Sale; and that the quantity of such Malt employed in the brewing of such Beer or Ale was in the proportion of not less than two Bushels Imperial Standard Bushel Measure, for every thirty-six Gallons thereof.

And I do declare that the above Declaration is true.

As witness my Hand, this 14th day of October, 1834.

Made and subscribed in the presence of‡ } WILLIAM FRENCH.

GEORGE ROBERTS,
Surveyor.

EXCISE DEBENTURE.

PORT of LONDON. } **Excise General Debenture.** Nº

Nº

Port of

date of Exportation

Exporter

in the Ship

Master

bound for

Quantity and Denomination of the Goods exported.

I, John Ley, Officer of Excise of the said Port, do hereby certify, That on the 11th day of October, in the year 1834, as by Certificate of William Browne, Searcher of Customs, Four Barrels, two Firkins of Strong Beer was and were shipped by Thomas Simpson, by way of Merchandize, on board the Ship Amphitrite, whereof R. Duck is Master, bound for Rio de Janeiro.

Witness my Hand, this 31st day of October, 1834.

J. LEY.

I, Thomas Simpson, do make Oath, that I was the real Owner of the Goods above-mentioned, at the time of the shipping thereof for Exportation; and that the same are really and *bonâ fide* exported to Foreign Parts, and have not been relanded in Great Britain.

Sworn the day of 183 } THOMAS SIMPSON.
before me

Declaration on the Exportation of Beer.

I§, Thomas Simpson, do hereby declare, that the within-mentioned four Barrels, two Firkins, and Gallons of Strong Beer, were put on board the Ship or Vessel within named, and exported therein as merchandize to be spent beyond the Seas, and no part thereof for the Ship's use; and that according to the best of my knowledge and belief, the said Beer has been brewed wholly from Malt, which has been charged with, and paid the duty of Two Shillings and Seven Pence for every Bushel thereof; and that the said Beer was brewed at Southwark, on or about the month of March, 1833, by Barclay and Co., entered and licensed Brewers, for Sale; and that the quantity of Malt employed in the Brewing of such Beer was in the proportion of not less than two Bushels, Imperial Standard Bushel Measure, for every thirty-six Gallons thereof‖, as appears by Declaration of William French, 14th November, 1833.

And I do declare that the above Declaration is true. As Witness my hand, this Day of 183 .

Made and subscribed in the presence of }

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* If the Person making the Declaration be not the Brewer himself, insert after his Name the words "the Foreman," or "Manager."

† If the Beer was brewed from Bere or Bigg Malt in *Scotland* or *Ireland*, insert the words "*Bere* or *Bigg*" in this blank, and cancel the words "*and Seven Pence*" printed in Italics in the *seventh* line, and insert the words "*and Five Gallons*" in the blank after the words "two bushels" in the *eleventh* line.

‡ To be declared in the presence of the *Supervisor* or *Surveyor* of the District.

§ If the Beer is exported by the Brewer, say: "I the Brewer of the Beer hereinafter mentioned." If by other persons, say: "We and the Exporters of the Beer or Ale hereinafter mentioned, (or the principal clerk of the Exporter of the Beer and Ale hereinafter mentioned), and the Brewer thereof (or the foreman or manager of the Brewer thereof), *as the case may be.*

‖ If the Brewer resides at a place distant from the Port of Importation, and is not a party to this Declaration, say, "as appears by a Declaration made by the Brewer, dated

AN ACCOUNT of the Quantities of Beer and Spirits exported to Foreign Countries, in each of the last five years.

		Number of Barrels of Beer.	Number of Gallons of Home-made Spirits.
Year ended 5th January, 1830	England.	74,415	
	Scotland.	2,617	12,807
	Ireland .	3,335	6,718
United Kingdom . .		80,367	19,525
Year ended 5th January, 1831	England.	60,629	
	Scotland.	2,935	10,955
	Ireland .	2,842	12,651
United Kingdom . .		66,406	23,606
Year ended 5th January, 1832	England.	59,834	
	Scotland.	2,337	13,371
	Ireland .	2,373	15,146
United Kingdom . .		64,544	28,517
Year ended 5th January, 1833	England.	65,526	
	Scotland.	2,854	19,531
	Ireland .	1,861	28,396
United Kingdom . .		70,241	47,927
Year ended 5th January, 1834	England.	75,735	
	Scotland.	2,889	25,141
	Ireland .	2,464	28,095
United Kingdom . .		81,088	53,236

NOTE.—By the 82d sec. of the Act 6th Geo. 4, c. 80, distillers in England are authorized to warehouse spirits for exportation free of duty, but not any spirits have been so warehoused.

Excise Office, London,
17th November, 1834.

R. COOPER,
For First General-Accountant.

These regulations give a clear description of the manner in which the duty on malt is charged against the manufacturer of it. But however well adapted to the object of enforcing the payment of the duty, they evidently must occasion an extremely inconvenient interference with the business of making malt. The size and form of cisterns and couch-frames must be minutely specified. When a maltster has begun to wet grain, he must proceed to cover the whole with water, and continue to keep it so covered for the space of forty hours. He cannot wet grain, or take it from the cistern, except at certain prescribed hours. When corn is laid in the couch-frames, it must not be of any greater depth than thirty inches, and must be kept on them for twenty-six hours. No corn can be wetted and sprinkled after it has been thrown out of the cistern until the end of twelve days, except it has been kept fifty hours under water in the cistern, in which case it may be sprinkled at the end of eight days.

As making malt is a chemical process for converting raw grain into the saccharine substance of which malt consists; and as, in conducting it, the application is required of moisture and heat in quantities which should vary according to the quality of the grain, and the kind of water that is employed; and also in quantities which should vary according to the variations in the atmosphere and the changes of the seasons, it is obvious that the regulations, by laying down fixed rules for conducting the business, and preventing the use of the most scientific and economical modes of converting barley into malt, must be productive of injury to the manufacturers of malt, and, through them, of the injury to the public. But however inconvenient they may be, it is some satisfaction to find that they are not encumbered with the vexatious restrictions, that press on other trades, of permits, certificates, and surveys of stock.

Although much has been done by the Act of the 11th Geo. 4, to modify the severity of these regulations, doubts may be entertained whether the framers of

this and the former Acts were sufficiently influenced by a desire to consult the interests of trade, and thus led to draw up each regulation in such a manner as to be as little incompatible as possible with the operations for carrying on the malt trade; and therefore it is reasonable to expect that, if these laws were now to undergo a careful revision, it would appear that some of the regulations contained in them ought to be modified. If it were right to confine the object of legislation to securing the payment of the malt duty by the most effectual means, the evidence that has been given before us by the Excise might seem to justify an inference that there was no necessity for making any alteration in the existing laws; but to come at once to such a conclusion would be to throw away the opportunity, which our appointment as a Commission of Inquiry affords, of having those laws fully re-considered and revised; a course of proceeding which we think the persons who are engaged in the trade of malting, and the public, are entitled to have pursued.

We beg that it may be understood that our object in shewing how much the interference of the Excise may injure the making of malt, is limited to the securing of a revision of the regulations; and that we do not by any means intend, that what we have urged against the duty, by way of shewing the necessity of such a revision, should be considered as expressing a desire, on our part, to see the whole duty repealed. In our Seventh Report we have placed malt in the class of luxuries; and so long as it shall be impossible to repeal the Excise duties on manufactures, and the Customs duties on raw materials, we have no hesitation in saying that a duty on malt ought to be continued.

Whilst so large an amount of revenue must be raised as that which is now required, we do not conceive that it can be shewn that any actual tax is less objectionable than the malt tax; and we believe that the paying of it is less felt and really less injurious than the paying of any other tax. Besides, no other tax is collected at so small an expense in proportion to the revenue received from it. There can be no doubt that the duties on glass, paper, and soap keep down the productions of these manufactures much below the point to which they would extend, if they were free from taxation and Excise regulation; and, consequently, that these duties depress most injuriously the employment of labour and capital, and the progress of the accumulation of national wealth. But in the case of the malt duty, while the corn laws are continued, the repeal of it would produce scarcely any other effect than that of raising the price of barley, and affording to farmers the means of paying higher rent for barley land.

That a reduction of the malt duty may be expedient, we do not mean to deny, but its expediency depends on its being possible to establish a strong probability of receiving a larger amount of revenue from a lower rate of duty, and not upon any of those reasons which are usually set forth in favour of a repeal of the duty. But this question will come more properly under discussion when we shall have under our consideration the extent to which the evasion of the duty takes place.

The following is a list of the witnesses whom we have examined:—

ENGLAND.

Sir *Francis Doyle*, Chairman of the Board of Excise.
William Plunkett, Esq., Deputy-Chairman of the Board of Excise.
W. K. Dehany, Esq., Solicitor of Excise.
Mr. *W. Hetherington*, Surveying-General-Examiner.

Mr. *Daniel Logie* and Mr. *Steel*, General-Examiner.
Mr. *Thomas Bett*, „
Mr. *Joseph Sayell*, Retired Officer of Excise, Exeter.

Mr. *Joseph Taylor*, Maltster, Bishop Stortford.
Mr. *Edward Chuck*, „ Ware.
Mr. *Samuel Adams*, „ Do.
Mr. *William Westrup*, „ Bromley.
Mr. *John Lyall*, „ Chelsea.
Mr. *George Cole*, „ Twickenham.
Mr. *James Fison*, „ Thetford.
Mr. *Henry Aldrich*, „ Ipswich.
Mr. *Patrick Stead*, „ Yarmouth.
Mr. *John Manton*, „ Gainsborough.
Mr. *George Lush*, „ Wilton.
Mr. *John Young*, „ Sandal, near Wakefield.
Mr. *James Ellis*, Hop-grower, Barming, near Maidstone.

SCOTLAND.

James Cornwall, Esq., Collector of Excise, Edinburgh.
Mr. *James Watson*, „ Haddington.
Mr. *James M'Laren*, „ Aberdeen.
Mr. *Richard Jenner*, „ Glasgow.
Mr. *John Anderson*, „ Argyle, North.

Mr. *George Haig*, Distiller, . . . Edinburgh.
Mr. *Archibald Campbell*, Maltster, . . . Do.
Mr. *Peter Lamond* and others, Deputation of Maltsters Do.
Mr. *Robert M'Laren*, Distiller, Edinburgh.
Mr. *Archibald Dunlop*, „ „
Mr. *Mowbray*, „ „
Mr. *Hugh Tennent*, Brewer and Maltster, Glasgow.
Capt. *Wm. Fraser*, Brackla.

IRELAND.

George Pape, Esq., Collector of Excise, Dublin.
M. A. Saurin, Esq., Solicitor of Excise, Do.
Mr. *W. Kilpatrick*, Collector of Excise, Dundalk.
Mr. *Alexander Halliburton*, „ Sligo.
Mr. *Thomas Gill*, „ Drogheda.
Mr. *Samuel Crowther*, Acting Collector of Excise, Londonderry.
Mr. *Norman Ashe*, Collector of Excise, Galway.
Mr. *Samuel Morewood*, „ Naas.
Mr. *T. Wright*, „ Foxford.

Robert Plunkett, Esq., Inspector of Revenue Police, Ireland,
and
J. Ryan, Esq., Collector of Excise, Londonderry.
R. Sullivan, Esq., M.P., and *P. Sweetman*, Esq.
Mr. *Henry K. Feath*, Maltster, Cork.

Mr. *Edward Croker* and others, Deputation of Malt Factors, Dublin.
Mr. *W. Cairnes*, Maltster, Drogheda.
Mr. *Richard Devereux*, „ Wexford.
Mr. *Patrick Meade*, „ Ardee.
Mr. *Nicholas Devereux*, „ Dublin.
Mr. *George Greer*, „ Ditto.
Mr. *Thomas R. Cherry*, „ Waterford.
Mr. *John Alexander*, „ Carlow.
Arthur Guinness, Esq., Dublin.

The laws and regulations which we have described for collecting the duty on malt apply to the whole United Kingdom; but their effect as means for enforcing the payment of the duty is so different in England and Scotland from what it is in Ireland, that we shall examine them, as they relate first to England and Scotland, and secondly, to Ireland.

England and Scotland.

According to the examinations of the witnesses belonging to the Excise, the duty is well collected in England and Scotland, and the maltsters are satisfied with the regulations. But it will be seen hereafter that the correctness of this evidence is disputed by the great body of the maltsters.

Sir FRANCIS DOYLE, Chairman of the Board of Excise.

Appendix No. 44.

What is your opinion with respect to the efficiency of the existing regulations for collecting the malt duty?—As far as England and Scotland are concerned, I think that the regulations are efficient, and that the system works well. Some years ago some of the regulations were complained of by the trade, and, in consequence, a deputation of the principal maltsters from different parts, headed by Mr. Portman, had a communication with the Excise, which was managed by me. The principal regulations at that time were successively gone through, the subject of each discussed, and the result was the alteration of several of them, in conformity with the views of the trade; after which the law of the 11th Geo. 4 passed. The result of this discussion was an expression on the part of the trade of their perfect satisfaction with the existing regulations, subject to the modifications then agreed upon, which was confirmed afterwards by a communication from Mr. Portman. There were some little things altered, which they thought interfered with their trade, and the revenue has not been found to suffer from the alteration.

Has the trade since that period suggested any farther alteration, or made any complaint?—I am not aware that they have.

In turning your own attention to the subject, does it appear to you that any change is wanted?—It does not appear to me that in England or Scotland any change is wanted in the malt laws.

In your opinion, is it the practice to evade the duty to any extent?—I do not think to any extent, compared with the legal production of malt. I have no facts to justify such a supposition; and the result of the inquiries I have made from time to time has not been such as to lead me to suppose that there are frauds to any extent.

Do seizures often occur?—Not often. Occasionally our officers have detected the couches of malt rather compressed, by which the gauge is a little diminished; but that is the only class of fraud we have noticed lately, and that not to any extent.

Is there much illicit trade carried on by unlicensed persons?—It is not extensive in England. In some parts of Wales there are cases of that kind occasionally detected, and the magistrates in that country did not use to impose a sufficient amount of penalties upon the parties; but I think that is improved very much; and even there the illicit malting, which was never carried on to any great extent, is carried on to a less extent now than it used to be.

WILLIAM KNIGHT DEHANY, Esq., Solicitor of Excise.

Ib. No. 46.

Are you of opinion that there is any occasion to alter the present law with reference to England and Scotland?—No pressing occasion that occurs to me. I should have liked to have seen the certificates retained. Whether they could be re-introduced, perhaps, is doubtful, except indeed as recommended by this Commission.

Do you think that the duty in England and Scotland is well collected?—I think it is. If the officer understands the business of malting, and is attentive to his duty, I do not think any great fraud can be committed.

Is that the general opinion of the Board and of the officers?—I believe it is.

So that, in point of fact, the law may be considered to stand well?—I think it does.

What do you understand to be the opinion of the traders themselves—are they contented?—Every regulation for securing the duty must be onerous; but I have never heard any complaints since this Act of 11 Geo. 4. I believe there is hardly one of the regulations which have from time to time been passed which has not been founded upon actual experience of the necessity of its being imposed.

Is it considered that there is any extent of illicit malting going on in England and Scotland?—I cannot speak as to Scotland; but I do not think there is to any very great extent in England—speaking of illicit malting by unlicensed persons.

With reference to licensed persons, do you think they get much malt into consumption without payment of duty?—I think not a great deal. Of course, in the large number of maltsters there are, there must be many that evade a portion of the duty; but where officers are active and attentive to their duty, we find that detections are very frequently made.

Is there much malting going on by unlicensed persons?—There are not many of such cases coming before me. I have had some.

Then you do not consider that it is extensively carried on?—Not within my own experience.

Mr. W. HETHERINGTON, Surveying-General-Examiner.

Appendix No. 48. Does the Board consider that this system is working well?—We think it is working well.

Do you get the duty tolerably fairly?—We think so. There will be always private malt-making: that we cannot prevent entirely; but we think it works well with private maltsters.

Do you hear any complaints now about it?—No; we have not had any for a considerable time, except from Ireland.

Is that the case in Scotland?—It is.

Mr. THOMAS BETT, Surveying-General-Examiner.

Ib. No. 51. Do you consider that the regulations are effective for securing the collection of the malt duty?—I think they are as effective as they can well be made, without oppressing the fair trader to a greater degree than he suffers injury by the smuggler.

And at the same time you consider that the revenue is protected and secured?—Yes. There will be frauds, no doubt, occasionally; but I do not think they are very numerous.

Then upon the whole you feel satisfied that the law is such as may be relied upon without any further alterations or additions?—Nothing occurs to me that would be an improvement. At one time we did not allow them to sprinkle on the floor till the expiration of twelve days; and now that is modified, and they can sprinkle at eight days, all the corn having been fifty hours under water.

Is there much illicit malting carried on by persons who have no licences?—I think not in England.

Or in Scotland?—I do not think there is to any great extent in Scotland: but I have not been in Scotland for two years.

What is your opinion with regard to illicit malting taking place by entered maltsters?—It does occasionally take place, I dare say; but I do not think to much extent.

Do many instances occur of detections?—There are few, but not many.

There is nothing like a systematic evasion of the law by the licensed maltsters?—I am not aware of it. Some of them may have private cisterns, and deceive the officers; but it is not common, I think.

JAMES CORNWALL, Esq., Collector of Excise, Edinburgh.

b. No. 66. Do you consider that the existing regulations are satisfactory, with the double object of securing the revenue and convenience to the trade?—Yes. I can suggest no alteration—no improvement upon them.

Are there any complaints on the part of the trade?—I do not hear any.

Do you think the revenue is well and fairly collected?—I think it is.

You think there is not much fraud?—I think not.

b. Nos. 67, 68, 69, 0. The examination of four other collectors in Scotland corresponds with that of Mr. Cornwall.

We shall now proceed to lay before your Lordships the opinions of the maltsters on the regulations under which they carry on their trade. They all acknowledge the great advantages which they derived from the alterations which were made in the law in 1830 by the Act of 11 Geo. 4, c. 17. Mr. James Young, of Sandal, near

Wakefield, says, 'a number of very vexatious clauses were repealed by the Act '11 Geo. 4, published in 1830. I think one-half of the clauses of the Acts recited 'were repealed, and consequently the trade thought they had obtained so much 'that they did not press further. There was an additional duty imposed at that 'time (by the alteration of the allowances) which we all considered as a bargain to 'have greater leniency exercised over us, and we were very well satisfied with 'what we obtained; for the contrast was so great between our then liberty and 'the former restrictions that we felt as it were standing in a new position on the 'face of the earth.' Appendix No. 64.

The following extracts from the examinations shew that some of the maltsters are satisfied with the present regulations with a few exceptions.

Mr. SAMUEL ADAMS, Maltster, Ware.

What is your opinion with regard to the existing regulations for collecting the malt duty? —I think there cannot be any better mode of collecting it than what exists. Ib. No. 55.

There is no particular regulation which you have to complain of?—None at all, except the 2½ per cent. that was laid on lately.

Mr. EDWARD CHUCK, Maltster, Ware.

What is your opinion with regard to the present regulations for collecting the duty on malt? —My opinion is, that, if it was possible, I would make them stronger than they are, with one or two little exceptions. But there is one subject which our town's-people were disposed to meet and petition, and that subject is this: the old established law allowed a gauge of 20 per cent. upon steeped barley—how it came to be altered I do not know; but it was altered from 20 to 17½ per cent. Now, that has had the effect of increasing our duty, which never could have been the intention of Government beyond the established law; for the law is 20*s.* 8*d.*; and in many cases I have paid duty which amounts, through that alteration, to more than a guinea. Ib. No. 54.

Do you know by what Act it was altered?—I do not. With respect to the restrictions, my opinion is, that the restrictions are better for the fair trader. There are certain trifles that we should be glad to dispense with; but if we did, it would be a sort of premium to the fraudulent trader; and, with the exception of that single thing I have mentioned, I have no complaint whatever to make.

Mr. WILLIAM WESTRUP, Bromley.

Are there any other regulations with regard to making malt which are of no use, and which are particularly inconvenient to the trade? (Mr. Westrup had complained of a restriction as to sprinkling.)—I do not see any thing to a fair trader; the gauge is supposed to be rather in favour of the trader than otherwise. Ib. No. 56.

Mr. JOSEPH SAYELL, Exeter.

Have you any thing to propose with regard to the existing regulations?—I am not aware that they could be very materially amended. Ib. No. 52.

Mr. GEORGE LUSH, Wilton.

Have you any thing to suggest to the Commissioners respecting the Excise regulations?—We have not had a meeting; but we talked together in the market at Salisbury, and we appear to be very well satisfied with the present regulations. Ib. No. 63.

Mr. GEORGE HAIG, Distiller and Maltster, Edinburgh.

With respect to the regulations for collecting the duty on malt, how do you find that they operate?—I think that they are very fair; I find that the duty comes almost exactly to the duty intended to be imposed by Government. Ib. No. 71.

And that they are not unnecessarily harassing to you?—No, I think not.

The Commissioners have been informed that it would be an advantage to sprinkle the malt sooner?—It must be an advantage—I speak generally: perhaps there may be a few small alterations; but generally I think that the law works well.

Notwithstanding, however, these declarations in favour of the existing regulations, the perusal of the following extracts from the evidence will make it appear that the trade in general feel that they have reason to complain of several of them.

Mr. JOSEPH TAYLOR, Maltster, Bishop-Stortford.

Appendix No. 53.

How do the Excise regulations under which you carry on the trade affect your convenience and interests?—I should say, in a great measure, they are every thing that is inconvenient. I think the Excise laws, as they now stand, to the fair trader, are the most inconvenient and the most oppressive of any thing that I know.

Will you explain in what way?—That would be going into an immense matter—it affects the whole process of malt making. We do not make malt according to our own views; but we are directed to make it under certain rules and regulations, all of which, in my opinion, or at least the greater part of them, are contrary to the good making of malt; for instance, by law, we are obliged to keep it under water so many hours, not less and not more; all of which ought to vary as the season varies, whether it is a hard year or a soft year: but if it is the softest year that ever was, we are obliged to keep it forty hours under water, although it may injure the malt. The fact is, that we are not malt makers, according to our own views of malt making, but we are malt makers according to the direction of the Excise.

Do you think that you could produce a better article if you were left to yourselves?—No doubt.

Do you think you could produce it at less expense for manufacturing?—I think we might: but we manufacture an article which another manufacturer takes, and therefore we are not the consumers. I think we could make it better for the consumer.

Although the interference of the Excise is inconvenient, with regard to the process of the manufacture, could the regulations be much improved consistently with securing the revenue?—That is a matter which I should be sorry to answer in a hurry, because I think it requires a great deal of consideration. It is my interest to secure the revenue.

Under all circumstances, do you think that the present regulations require much change?—Yes, I think they do. I think so for this reason, because every year's barley varies so much; some years we may want the change, and some years we may not; there are some years when barley would not require to lie so long in the couch as we are required by law; at one period of the year it must be twenty-six hours, and at another period thirty hours—the alteration of thirty hours has not taken place many years. I think that alteration is a very bad one, because sometimes it lies too long in the couch, and the process on the kiln sometimes is very objectionable. We are not allowed to put part of one wetting on the kiln with another—now that is sometimes inconvenient: all that was done for the purpose of securing the revenue. I think sometimes we require less time in the steep than we have; in some years more time. We can always have more time by giving notice; but less time is sometimes required.

Must not there be great difficulty in suiting permanent regulations with the variations of season?—The permanent time is now forty hours: it might be made a little less.

Have the trade made any representation of late to the Excise asking for any change?—No.

Then it would appear that there is not any complaint in the trade?—I do not think so; because we have so often made representations without getting relief. There have few applications been made to the Excise or to the Government but what I have been a party to them, and I have seldom found that we have succeeded in our applications.

Mr. JOHN MANTON, Maltster, Leeds.

Ib. No. 62.

With regard to the present regulations for charging the duty on malt, are you of opinion that they might be altered with advantage to the trade, without injury to the revenue?—My opinion is, that, in the present state, the fair trader is quite in chains, that he has not the power of exercising his skill and ingenuity in his business, in consequence of the restrictions under the various laws which have been enacted, and that such regulations might be made as would afford the fair trader full scope for his ability, without lessening the security of the revenue.

The restrictions on the process in which the manufacture is conducted?—Yes.

That is, with regard to the time of steeping, and so on?—Yes, the whole process of steeping and watering, that he is, in a great measure, debarred from exercising his skill.

It is a trade which requires a great deal of skill to conduct it with effect?—Yes; and particular attention.

It is a chemical process, by which, by moisture and heat, you produce an effect upon the grain?—Yes, by some; but I consider it a vegetative process, which, to come at perfection, should approximate as near as possible to barley growing in the earth; the agriculturist, as well as the maltster, knows very well that that barley is the best which comes to maturity without any check or impediment, and which is refreshed by genial showers: for want of that needful supply of moisture barley is injured both in quality and colour; the effect is precisely the same in the process of malting. I have often remarked that I was very sorry to see the maltster obliged to pursue the present course, that a man skilled in his business was fettered by restrictions, and that, if I were allowed to exercise my own judgment, I should pursue such and such a course. I think it would be very desirable if the restrictions were removed so as to give every man an opportunity of exercising his own judgment in the process of malting. I have had barley in steep this season that, before the water was turned off, was in a state of vegetation, and that afterwards, being so many hours in the couch, acquired such a degree of heat as to cause vegetation to proceed in such a rapid degree as made it impossible to keep the comb within bounds, which reduced the body very materially then; in about four days it was completely grown out of the comb, turned yellow, peeled off, and took a greater quantity of water to bring it round again.

As to this barley, it was positively injured by conforming to the Excise regulation?—Very seriously.

There was also a loss of time?—Yes, there is a loss of time: the restrictions now make the process eleven or twelve days before it is fit to go upon the kiln; whereas, in some instances, it might be reduced to nine or ten days, which would make a great deal of room for the maltster on the floors, which at that time is almost invaluable to him: by being compelled to keep the steepings so long upon the floors they become crowded; he wants all the space he can in the warm weather to prevent that excessive rapidity of growth.

It is a general complaint among the maltsters that the regulations have been framed to answer only for making malt in winter, in consequence of which a strict conformity with them, when the weather becomes warm, is productive of great injury and loss.

Mr. JOHN MANTON, Leeds.

What course would you pursue but for the regulation?—I would not let it die away for want of water; I would keep it in that progressive state, which the regulations now prevent me: this course would enable the maltster to malt earlier in the season and later in the season, which would be a great advantage to the farmer: the farmer is now obliged to thrash out all his barley fit for malting in the season, whereas if the maltster was allowed to exercise his own judgment malt could be made at any time, so that the agriculturist would have an opportunity of thrashing his barley at this convenience without experiencing a loss in the sale of it. Appendix No. 62.

Mr. JOHN YOUNG, Wakefield.

What is the next point in the regulations on which you wish to give your opinion?—I think the law is very imperfect, inasmuch as it makes no distinction between winter and summer, though our business is one which depends very materially on the effect of heat in the germination of the corn. The law, if made for winter, which I presume it has been done, must inevitably straiten us (which it really does) in summer; because by the great increase of heat in the germinating process the corn spoils materially; and I think the allowances in some cases are not sufficient for warm weather. At the same time I do not think that the Excise books would bear me out to a great extent in that assumption, for this reason, that though we are, I am satisfied, at the mercy of the Excise, yet officers having a character to maintain, as well as ourselves, the respectable portion of them, when they find things go on in a regular train in the malt-house, upon the broad floors, do not take things exactly as they find them, but make due allowances in that part of the process. It can be only considered as a comparison to the charge arising from the couch; and I am satisfied no loss of revenue that could fairly be charged occurs from the allowance of a respectable and experienced officer. I think a provision ought to be made for the summer months; we are at present compelled at all times of the year to keep our grain in the couch-frame for the space of twenty-six hours, and if the officer has not had an opportunity of gauging it within that period it is (although the law allows the liberty of the trader turning it out on the floor) still to be considered, for the period of thirty hours after emptying from the cistern, as effectually in the couch-frame. Now, by the effect of germination, which I have just named, there can be no doubt that the increase would be so much as to be an act of *great injustice* if charged upon the maltster as a couch only; he is therefore, in warm or spring weather, obliged (and in many cases I am prepared to prove) to see his property injuring before his face, or otherwise sustain such a charge, which, if often repeated, would be of ruinous consequences. Ib. No. 64.

From your own experience you know that this has been attended with injurious consequences?—Yes; and I have no doubt that other maltsters would bear me out in this in numerous instances.

Could allowances be so arranged that you could carry on the business of a maltster throughout the whole summer?—A very material inducement would be to allow sprinkling at six days instead of eight, and to release the couch at the end of twenty hours, which we think may be done consistently with the protection of the Excise.

So as to have the maltster going on through the year?—Yes; a great part of it.

Would that be any material improvement to the trade?—It would certainly enable maltsters to make a much quicker return of their capital, including, of course, the duty, than they now can do.

Mr. PATRICK STEAD, Yarmouth.

Have you any other observations to make?—Maltsters complain that throwing out of the couch in twenty-six hours, which may be extended to thirty in certain cases, in very warm weather, is highly injurious. We have found the barley to germinate in consequence of being detained so long in the couch during the warm weather, to the injury of the malt. The principle of malting is to bring it on gradually, by an increasing heat, up to the kiln; at the early stage we keep it very cool. When the barley is kept too long in the couch it is apt to get a heat which injures the manufacture. The object of the couch regulation is, I believe, that if the officer has not taken his second gauge it must go on to thirty hours; if he has taken the second gauge it might be taken out at twenty-six; but it would be a great advantage to us in warm weather to throw it out of the couch earlier. The couch-gauge very rarely exceeds a variation of one-tenth of an inch in thirty inches, and most generally the couch-gauge is the same the second day as it is the first day. Ib. No. 61.

MR. WILLIAM BARNARD.

Appendix No. 65. Do you agree in opinion with Mr. Taylor with regard to the expediency of removing the restrictions?—There are some of them that I would state rather more strongly than Mr. Taylor has done. With respect to the couch, we are forced to keep it there thirty hours. It heats to such a degree in warm weather that no after-part of the process can remedy the injury it sustains. I should explain that we must not lay it more than thirty inches thick; then in frosty weather that couch is frozen through, in consequence of our not being able to lay it thick enough; and in warm weather it is spoilt the other way.

Another complaint of the maltsters is, that the regulations place them completely in the power of the surveying officers.

Mr. JAMES FISON.

Ib. No. 59. A great desideratum on the part of the traders is, if possible, that they should be rendered more independent of the officers; the fact is, they are so much in the power of the officers that in many instances the trader will suffer rather than complain of their misconduct. It may be said why do you not memorialize the Board; but it should be remembered that it is in the power of the officers, if we complain, to make us pay more duty than we ought.

Explain how you are in their power?—Ours is an extensive malting concern: if they were to charge us one inch in the couch more than they ought, it would be 200 bushels in one steeping at our maltings, amounting to more than 25*l.* extra duty.

Would there be no means of correcting that?—One inch we could correct, but as to a tenth, which would be 20 bushels or two-tenths, we could not correct it. There is a regulation I would venture to suggest, which would have a beneficial effect: the officer now every six weeks writes on the specimen an account of the number of bushels, and the charge on that quantity which has to be paid, stating the time of payment; but, if we wish for the account of every separate steep, we must each time give him a written demand for it, according to the Act of 1830; the necessity of doing this sometimes brings the trader into unpleasant collision with the officers. We requested an account of the separate steeps from the officer who surveys the three maltings to which I before referred; he said he had no business to give it, and it was only on the demand being repeated in a peremptory manner that we obtained it. In addition to the columns on the specimen, I would suggest there should be columns for nett bushels, and pounds, shillings, and pence; and against the survey of every piece it should be imperative upon the officers to enter upon the specimen the number of bushels, and the amount of duty, specifying also whether the charge is taken from the cistern, the couch, or the floor; we should thus be rendered independent of the officers so far as to knowing the charge upon such steeping, and it might operate as a useful check.

Mr. JOHN YOUNG.

Ib. No. 64. You say that you feel you are at the mercy of the Excise officers; will you explain in what respect?—When a couch is under their survey it is then in a very small space, perhaps from five to thirty or fifty bushels in the inch, or even 100 bushels, and we are bound to keep that couch within thirty inches depth, and they know to the fraction of a thousandth part of a bushel the area of that couch: but when it becomes a broad floor of several hundred inches in length and breadth, thrown by the shovel of the maltster, there will of course considerable inequalities occur; and without very great attention, and an immense number of gauges, which the Excise cannot be expected to take, it is very easy for an inexperienced or weak-minded officer, by taking his dips unfairly, from the highest parts of the floor, to commit sad havoc on the trader, and yet be able to declare his dips were correct.

That you feel to be an objection to the law?—I do.

Making the charge by the broad floor is necessarily a very imperfect method?—Yes, it is but an approximation; and the man that merely followed the letter of the law might not make due allowances; but in connection with this, and in justice to the Excise officers, whom as a body I believe very respectable, I should mention that I believe not many floor-charges will occur on their books, compared with the great quantity of malt made.

Then on the whole, in point of fact, the officers have a great deal of power over you in respect of the process by which they make the charges?—On the broad floor decidedly; but this is merely a check upon the couch-gauge, for the purpose of ascertaining if any barley fraudulently wetted has been brought into the floor, if an undue increase is found; but it is after all an approximation. I would take the liberty to suggest that if a charge from the cistern or floor is made, whenever they do occur, they should be entered publicly upon each maltster's specimen, so that he would then see on what gauge the duty was charged, and it would be in his power to regauge that floor, and thereby it would be a sufficient check, I think, on an inexperienced officer.

Allowances for increase. All the witnesses we have examined complain of the following regulations respecting the allowances for the increase in the several gauges arising from the swell of the corn, viz.: 'When the duty is charged by gauge of the corn, taken whilst in a 'state of operation, allowances (regulated by law) are made, according to the dif-'ferent stages of the process, for the increase in the several gauges arising from

'the swell of the corn by the absorption of water, and its subsequent vegetation 'on the floor. These allowances are 17½ per cent. on the whole quantity in the 'cistern or couch; one-third part on the floor before the end of seventy-two hours 'and one-half after (11 Geo. 4, c. 17, s. 21).'

See Regulations. *supra*, p. 13.

We have selected the following extracts from the evidence, containing an explanation of the allowance of 17½ per cent. on the cistern or couch-gauges, and also of the allowance on the floor-gauge.

Mr. JOSEPH TAYLOR and Mr. GIBSON.

Since my former evidence I have ascertained that the allowance to us, which we consider was to have been 17½, is now only 16⅞, for every 100 bushels of dry; the charge upon it is 125 for the swell, and then the figure which the Excise call the factor, and which they multiply by, was 8; and now adding 2½ it makes the charge for every 100 bushels 103⅛. Appendix No. 65.

What is the factor now?—8 and 25.

Then the accuracy of this calculation depends upon taking 125 as the swell?—Yes: there is a law for that. The allowance on the couch bushels was one-fourth, so that for every 80 it was then 100, and now for every 100 it is 125. It would be all right if they charged upon the dry; but the charging upon the swell gives them 1⅛ more.

Then the case is this, that where before you were charged 100, you are now charged 103⅛? —Yes; where we were before charged 100, and consented to be charged 102½, we are now charged 103⅛.

So that, in point of practice, the result is not such as you *boná fide* agreed to?—No; it is so much more.

So that you have two complaints; namely, the one of having the 20 changed to 17½, and the other of having the 2½ made into 3⅛?—Yes.

Mr. Gibson. I will state how this originated. When the allowance stood at 20, it was considered by the traders that it was rather too much, and that it opened a door to fraud; and a calculation was made by the traders, and it was found that, by increasing the factor from 8 to a certain figure, it would shut the door against fraud, and at the same time not compel the fair trader to pay more than 20*s.* 8*d.* a quarter. A suggestion was made to the late Chancellor of the Exchequer to alter the factor; he immediately caught at it; but, to our utter surprise, when the Bill came into operation, instead of finding that the Excise had made use of the factor proposed, viz. 8·2, another was introduced, viz. 8·25.

Mr. Taylor. I quite agree in that statement. In altering the factor they had made it 8·25, whereas if they had made it 8·2 it would have been quite right; it was not placed upon us as we volunteered and as we expected.

Then the fact is that you knew nothing of this departure from the agreement till the Act came into operation?—*Mr. Gibson.* Decidedly so.

Did you complain to the Chancellor of the Exchequer when you discovered the alteration? —I am not aware of any representation having been made to him or to the Excise in consequence of the alteration.

Will you give an example in figures in order to illustrate the alteration more clearly?—

125 couch bushels.	125 couch bushels.
82	825
250	625
1000	250
10,250, as suggested.	1000
	103,125, adopted by the Excise; making a difference of ⅝ths.

(*To Mr. Gibson*). What is your opinion with respect to this allowance; what ought to be the allowance in consideration of the swell, in order to put the matter upon a fair footing?—In answer to that question I should say, in accordance with our former calculations, that if the decimal is removed and brought down to 8·2, we should not have any reason to complain; and it would operate very much against the fraudulent trader introducing corn upon the floor.

What difference would that make?—That brings the allowance exactly to 17½ upon the dry barley; and that is in accordance with the calculations that were gone into at the former period.

(*To Mr. Taylor.*) What is the next clause you wish to observe upon?—The next subject is the floor clause. That part of it was new, as regards the laws of malt-making, at the passing of this Bill, and up to seventy-two hours of the corn being taken from the cistern an allowance of only one-third is given by the Excise for the swell; previous to the passing of this Act there was an allowance of one-half. To avoid a charge which must take place at all times of the year when the atmosphere is not very cold, we are induced to leave it upon the floor without turning, in order that it may not lighten and subject us to an extra charge previous to the seventy-two hours being expired. That is, in some cases, particularly in such weather as we had last week, very injurious to the graining operation; and I have witnessed myself several of my

own pieces, where the men have been very cautious, in order that I might not be subject to extra charge, and have therefore left it too long, and so injured it, that it cannot be made by any means so good as it would have been had I not been afraid to have turned it previous to the seventy-two hours.

Formerly you were allowed one-half before the end of the seventy-two hours, and now it is after the seventy-two hours?—Yes.

What was formerly allowed after the seventy-two hours?—Formerly half was allowed after thirty hours in the couch, but now we are obliged to go on forty-two hours longer. The fact is, that if we were to allow it to grow as much as we should deem it necessary for it to grow, he should be subject to an extra charge, because the allowance is not enough, and therefore we keep it quiet, and by that means it is injured.

From what moment are the seventy-two hours computed?—The moment it comes from the cistern. Now, this operates against us and in favour of the fraudulent trader again, because if we do not make our malt so much better than he does, we do not beat him out and press him down so much as we otherwise should do.

And it has the effect of adding to the price of malt?—Of course, an injury to the quality must add to the price. I think I can make the matter still clearer: twenty years ago, when these restrictions were not so heavy as they are now, and when the maltster made malt more according to his own ideas, the difference between the value of the malt that I may say I represent as a factor, that is, the malt made in the part of the country where I am living, and of the malt that came into the London market, in price was from 5*s.* to 10*s.* a quarter: that is to say, a higher price was obtained by us in Hertfordshire, of 5*s.* to 10*s.* a quarter, than the London price of malt; but we now, perhaps, do not get more than 2*s.* to 3*s.* a quarter, and sometimes not so much, because we are compelled to make it by law.

And you cannot maintain your superiority for your skill?—Exactly so; and so much so, that, as I stated before, several of the largest makers, whose factor I am, have declared to me, and I do not hesitate in declaring it myself, that if no alteration is made in the Excise laws we must be either under the necessity of placing our maltings in the hands of the brewer, or they must be let to those who will not pay the duty.

What was the general nature of the regulations twenty-five years ago?—Steeping in the cistern as often as the maltster thought proper; to remain in the couch at no time of the year longer than twenty-six hours; allowing as many pieces on the working floors as the maltster thought right; the increase allowance from the couch, one-half; not compelled to dry every piece of malt on the kiln without adding part of the following steeping.

Mr. JAMES FISON.

Appendix No. 59.

I think the maltsters have some reason to complain of the alteration from the allowance of 20 per cent. to 17½ in the Act of 1830.

How does that affect them?—It affects them to the amount of 3 per cent., 2½ apparently, but really nearly 3: they had previous to 1830 an allowance of 20 per cent., as the difference between the nett quantity steeped and the gross quantity when gauged in the cistern and couch; but, in 1830, 2½ per cent. was taken off.

On what ground was that done?—It was from a compromise; the traders found the certificate system so exceedingly annoying to them that at last a part of them formed themselves into a committee, and communicated with Government on the subject.

Did not the Excise make out a case to shew that 20 per cent. was too much?—I do not know what to say to that. I have just commenced steeping one malting by way of experiment, and I find that the charges in consequence of this are considerably more than the barley I had steeped.

You think that, in order that no more should be levied than the duty of 20*s.* 8*d.*, the 20 per cent. is a proper calculation?—Yes, I think so.

And that consequently the reduction is an additional duty?—Yes, decidedly.

What do the Excise say to that?—I have not had any means of knowing: I was requested to be one of the committee of maltsters to communicate with the Excise, but declined, as there were several points on which I did not agree with them.

You would not have made that compromise?—Decidedly not.

Can that be said to have had the sanction of the trade?—By no means; it was only sanctioned by the maltsters of a few sections of the kingdom, headed by Mr. Crisp Brown, of Norwich, and not by the majority of the trade.

Was it opposed at the time?—Yes it was; I think almost all the Hertfordshire maltsters opposed it: still the certificate system was so exceedingly annoying they did not come forward and oppose the committee publicly, but merely by resolving to have nothing to do with them in their communications with Government.

It was considered in some degree taking advantage of the trade by the temptation afforded to get rid of the certificate?—Yes; it was as if the Excise had said to the trade, 'You find 'this certificate system very annoying, we will do away with it if you will agree to 2½ per 'cent. additional duty;' and that committee improperly (in my opinion) agreed to it.

Can you shew, by your books, that the reduction from 20 to 17½ has the effect of making you pay more than 20*s.* 8*d.* a quarter upon your malt?—This alteration and a regulation connected with it, which is the one-third allowance after thirty hours, and previously to seventy-two hours, in many cases cause the maltster to pay more than the proper duty; and the state of the malt on the floors depends so much upon the atmosphere, that, in some cases, they get floor-charges where they ought not to have them. I steeped 104 bushels at a small

house in the beginning of October; the Excise charge upon that is 120 bushels, which I shall have to pay.

That is a floor-charge?—Yes. The next steep was 104 bushels, and the Excise charge is 115 bushels; the next steep was 104 bushels, and the Excise charge is 112 bushels. The first steeping of 120 bushels was charged from the floor, and the others from the couch.

Have you any other suggestion to make as to the regulations?—The maltsters complain of the way in which the floor-gauges are taken, only one-third being allowed from thirty on to seventy-two hours: those steepings of ours furnish an illustration that one-third is not sufficient when the atmosphere is warm; we have a charge of 120 bushels on only 104 bushels steeped, and a considerable part of the overcharge is from a floor-gauge. I am afraid that gauging on the floor cannot be dispensed with without giving a very great opportunity to fraud; but an additional allowance ought to be granted.

What sort of allowance should it be to make it fair?—I must confess that a half would be too much, and I do not see how we could take a fraction between a half and a third; the medium is between a half and a third according to our experience.

Mr. HENRY ALDRICH, Ipswich.

What do you collect to be their opinion on the regulations for collecting the malt duty?— They feel aggrieved by that part which caused an increase of duty arising from the alteration from 20 to 17½—2½ per cent., which amounts to a very considerable loss to the trade. Appendix No. 60.

Were the maltsters at Ipswich at all parties to the agreement made with the Government in 1830?—I think not.

Did they take any steps against it?—I do not recollect what they did; I was not consulted upon it, and did not take an interest in it: but it strikes me it was from a committee formed in London—Mr. Buchanan, Mr. Crisp Brown, of Norwich, and others.

Had the allowance of 20 per cent. been granted for a long period of time previous to the change?—I do not recollect, but on inquiry I find for nearly fifty years.

Did the Excise bring forward any facts to shew that it was too large an allowance?—I am not aware of that. I believe it was given up on the certificates being done away, which were found to be so troublesome and vexatious.

Mr. JOHN YOUNG, Wakefield.

Several witnesses have complained of the alteration that was made in the allowance for the spear and grain from 20 per cent. to 17½ per cent.; are you of opinion that that allowance should be restored to the original rate of 20 per cent.?—The trade of Wakefield are decidedly of that opinion, and think it only an act of justice; but, considering at that time that the number of repeals from vexatious clauses were of such importance to the maltsters that they thought it a very good bargain: it is not, however, virtually an increase of 2½ per cent., as was understood at the time, but it is an increase of 3⅛ per cent., because the charge does not occur on the reduction from 100 to 82—5, but upon 80 to 82—5, which is virtually 3⅛ per cent., and which ought to be restored again. Ib. No. 64.

Then they consider that that alteration of allowance was virtually an additional duty?—Decidedly: so it is.

So that, in point of fact, the duty is more than 20*s.* 8*d.* a quarter?—Yes; it is virtually by the above imposition, as nearly as possible, 8*d.* per quarter more, or 21*s.* 4*d.*, the total amount of duty upon one quarter of barley; for, as 1*d.* per bushel additional duty was imposed when the imperial measure came into use, making the amount 2*s.* 7*d.* per bushel, so the increase of $2\frac{5}{10}$ bushels upon 80 will be found equal to another 1*d.* per bushel, or very nearly so; and great numbers of the trade, being ignorant of its effect, it is only an act of equity to restore it, or publicly by law impose the duty of 2*s.* 8*d.* per bushel.

Mr. JOSEPH SAYELL, Exeter.

The principal thing of which the trade complain is the reduction of the allowance from 20 to 17½ per cent. upon the couch and cistern-gauges; that, together with the charges which are at times made by the gauging upon the floor, operates as an additional duty to the extent of 2*d.* a bushel on the quantity of barley put into steep, as will be seen by the following return of the quantities steeped, and amount of duty paid for the last six years. Ib. No. 52.

The witness delivered in the same, which is as follows:—

A Return, shewing the quantities of Barley steeped and charged with Duty; the number of Bushels charged less and more than the quantities steeped in each year; the Excise Rate of Duty; the Rate actually paid; with the average Price of Barley, and Retail Price of Malt, for the six years ending 5th July, 1834.

	Bushels of Barley steeped.	Bushels charged with Duty.	Number of Bushels charged less than the quantity steeped.	Number of Bushels charged over the quantity steeped.	Excise Rate of Duty.	Duty actually paid.	Average price paid for Barley at Exeter.	Retail price of Malt.
					s. *d.*	*s.* *d.*	*s.* *d.*	*s.* *d.*
Year ending 5th July, 1829	3,569¼	3,556	13	....	2 7	2 6¾ 1241/3269	4 7½	8 0
Do. 1830	4,369	4,334	35	....	2 7	2 6¾ 89/3309	4 11½	8 0
Do. 1831	4,557	4,626	..	69	2 7	2 7¼ 3974/4757	4 7½	7 6
Do. 1832	7,747	8,040	..	293	2 7	2 8¼ 4437/4747	4 8½	7 6
Do. 1833	8,674½	9,050	..	375½	2 7	2 8½	3 9	6 6
Do. 1834	5,262½	5,479	..	216½	2 7	2 8¼	3 4	6 6

What is the result of that return?—The result is, that in the year 1829, before the reduction took place, the duty actually paid was 2*s.* 6¾*d.* and a fraction; the next year it was also 2*s.* 6¾*d.* and a fraction; the next year it was partly under the new and partly under the old system, and then it was 2*s.* 7¼*d.*; the following year, 1832, it was 2*s.* 8¼*d.* and nearly half a farthing more; the year 1833 it was 2*s.* 8½*d.*; and the year 1834, 2*s.* 8¼*d.*, exhibiting an increase of duty upon the trade to the extent of nearly 2*d.* a bushel.

Sprinkling of Malt.

The following extracts from the evidence, concerning the regulation relating to the sprinkling of malt, shew that a general feeling exists amongst the maltsters in favour of an alteration of it.

Mr. JAMES FISON, Thetford.

Appendix No. 59.

I think the regulations as to sprinkling might be altered: we are now permitted to sprinkle only at the expiration of eight days.

What would you propose to substitute?—I should propose that there should be no regulation at all upon the subject; let the maltster work his malt as he chooses. I am certain if the officer does his duty, the guard he has in gauging on the floor will be sufficient to prevent any barley being fraudulently introduced into the pieces which the regulations relative to sprinkling were intended to prevent. In some particular years these regulations are very annoying: the barley of last season was exceedingly stubborn; we could not get it to grow freely, and were not permitted to assist it by sprinkling till after the eight days, which was too late.

Have you ever applied to the Board of Excise to make any change?—No, I never have as an individual; the maltsters in general have, however, always considered it a desirable object to shorten the period; but it was a crotchet of Mr. Carr's, and he would not yield.

Do you know how far other Excise officers are of the same opinion?—No, I am not able to say. I have mentioned it some years ago, occasionally, to some intelligent men amongst them, who were of opinion that it was of no use at all if the officers did their duty.

Mr. HENRY ALDRICH, Ipswich.

Ib. No. 60.

Are there any other points?—The restrictions on the sprinkling, it is the opinion of those I have conversed with, is no check on the illicit trader, and they would wish to have the liberty of sprinkling sooner: the opportunity of sprinkling at the end of eight days is no advantage to them, and they do not keep the malt on the floor long enough to reap the benefit from it. If they could sprinkle at the end of five or six days it would be a great benefit to them.

Is the present restriction injurious to the quality of the malt?—It is: the quality of the barley frequently renovating after a certain time from not having taken water; certainly, in the first instance, it would be the means of improving the quality of it.

The regulation prevents your making a difference according to the kind of barley?—Yes. I do not mean to say that that applies to all barley, or to all periods; but more particularly when the summer is coming on, or just before we leave off, it is a great benefit I am confident. As far as the illicit trader is concerned the present restriction is no preventive to him: indeed, I do not think any alteration would do away with this; for, in my opinion, a great deal of the illicit malt never goes into the cistern at all, nor shews itself on the floor, but is conveyed from the place where it is made on to the kiln.

Mr. JOHN MANTON, Leeds.

Ib. No. 62.

The process of malting varies in different parts of the country; some pursue the sprinkling system, others do not.

What is the actual difference in point of practice between the two systems?—One is conducted without sprinkling and the other with.

When does the sprinkling take place?—By the law now at eight days, if we steep the barley fifty hours; but if it is steeped a less period, then not till the expiration of twelve days.

Some maltsters do not sprinkle at all?—In some parts of the country they do not.

What is the advantage supposed to be derived from sprinkling?—To get the acrospire up to the end of the grain, which is very desirable in my judgment; malt is not perfect till the acrospire has arrived at the end of the barley-corn: those who pursue the system without sprinkling maintain that if the acrospire proceeds only three parts of the way, the quality of the malt is as good as if it proceeded the whole of the way.

You cannot produce that effect in the malt without sprinkling in your opinion?—No, I have tried it; we can get it three parts of the way, but it requires that heat which is injurious.

In what part of the country is it the practice not to sprinkle?—In Hertfordshire.

Does that make a great distinction between their malts and other malts?—I have seen samples of their malts. I have heard this is the practice in that country, and I have tried myself whether I could get the acrospire up without sprinkling, and I could not.

Their malt always sells high?—The malt we send to the Liverpool and Manchester brewers has the preference to any other.

Mr. JOHN YOUNG, Wakefield.

What are the points upon which you wish to make any communication?—I think with regard to relief there is one improvement, and a very material one, which might be suggested, that of being allowed to water grain at eight days, provided that what is usually termed the short water wettings, that is, barley which has been under water forty hours only (which is the lowest we can keep it by the Act), be not any impediment. Under the present operation of the Act the maltster is restrained from watering all the floors that may have had fifty hours' water, till the period of twelve days, if he have any floors of less than fifty hours' water, though he may be allowed to do that at eight days if he has *no* floor of less than fifty hours' water; that is, supposing a maltster has already three wettings on the floor that have had fifty hours' water, he is enabled by the law as it exists at present to water them at eight days; but if a floor of less than fifty hours' water come out of the cistern (and this year many examples of that kind will be afforded by the very meagre growth of barley), he is then restrained from watering the other three floors until they are twelve days old. I am not aware what could be the motive of the Excise in adopting this regulation; but if there is any good reason I think that we can put it on a better footing than it has been yet; for this reason, that under the present system if the officer attends a little beyond the time of the fifty hours, and finds the cistern drained, the maltster, though he may have drained the cistern ten hours before, would not tell the officer that: for this reason, that he may have floors, three of them at fifty hours' water, which would immediately prolong the time of sprinkling, and he must be compelled to sprinkle those floors at twelve days instead of eight; and that is a very good reason why he would not inform the officer, nor does the Act require it. But in case the Excise could shew any substantial reason why they have made that distinction, I think it might be answered in this manner: if a trader was obliged to put a label on his floor, made sufficiently clear to any person, whether connected with the revenue or not ('short water,' or anything to that effect, on the label, which might be required), it would enable the Excise officer to see whether that floor had had short water, which, in the present case, unless they happen to come in just at the time, before the expiry of the fifty hours, they cannot detect. Appendix No. 64.

What is the inconvenience of the regulation of which you complain?—The inconvenience is that we are prevented from giving the barley that support which it ought by nature to receive from sprinkling, and thereby the germinating process is brought into such a state that it cannot be recovered; and if it gets into a dead state the root becomes brown and withered, and it then flags so much that it cannot be revived. We consider that we are making the best of our article when we keep up the regular process of germination in a progressive manner, so as to imitate nature as nearly as may be.

And when you are not able to do that you suffer a loss?—Decidedly; the barley becomes injured to all intents and purposes; and I have no doubt that the brewer would bear us out in that.

In point of fact the regulation is an injury to you in point of property?—It is, inasmuch as it compels us to spoil the wetting in the cistern, by giving it ten hours more water than it will bear, or compels us to injure those floors requiring water.

What do you consider the perfection of the process of malting as to the acrospire?—I consider that, to suit our market, the perfection of malting is that which carries the acrospire as far as possible, so as not to appear at the end of the corn; to obtain this, we consider that it requires a due sprinkling of water—to follow as nearly as we can the process of nature. I consider that it is possible this system may be widely different from that of the south, the maltsters in which district work chiefly for the great brewers; and I think I can establish a reason for that difference. We work chiefly for the home brewers, or small public brewers; this requires a difference of treatment in the maltster's hand to suit his market; for as the large brewers in the south have the opportunity, from the immense size of their mash-tuns, to retain the heat, from the immense quantity of malt in the wort, they thereby sustain very little loss of heat, and by that means are enabled to keep their malt on a sufficient time to convert the starch of the unmalted part of the corn into saccharine matter, and to obtain a greater length of wort than could occur to the small brewer from the same malt. Our market, therefore, I think requires us to malt the grain further, and thereby enable the small brewer to stand more upon a par with the larger one; because a greater loss of heat occurs in a small mash-tub, and he cannot keep it on the length of time that the large brewer can without injuring his wort, which would run into the acetous fermentation. We, therefore, by the assistance of sprinkling, work the blade of the corn to a greater length, and thereby malt a greater proportion of the barley, which will allow the small brewer to draw it off quicker from his tun. I am not aware of any other reason we can urge; and this is my view of the system; and I believe it is one which will fairly bear the test of argument and experience.

Mr. JOSEPH SAYELL.

Are there any other complaints that you have to make?—Some make a complaint that they are not allowed to wet upon the floor till it is too late to be of any benefit to them; but I do not think that is a restriction which affects the trade seriously; and if the removal of it was likely to open the door to any sort of fraud upon the revenue, we would rather it should remain as it is. Ib. No. 52.

A good deal of evidence has been given to shew that the trade is very much injured by the

regulations about sprinkling?—If the corn is continued fifty hours in steep, I do not think the indulgence of wetting it at an earlier period could be of any serious injury to the revenue. There are two modes in which the revenue would be affected by allowing the unlimited wetting of corn upon the floor; one is, that the trader would keep it a less number of hours in steep, and then take advantage of his liberty to water it upon the floor, and thereby save 2, or 3, or 4 per cent. duty in the couch and cistern-gauges, or he might introduce corn into the young floors from the cistern; but, as I before stated, I do not think the revenue would be liable to any serious injury by conceding the indulgence of wetting at the end of six days instead of eight, provided the restriction was continued of keeping the corn fifty hours in the cistern.

Extract from a Letter of Messrs. TASKER and Messrs. FLEET, Brewers.

Appendix No. 2.

'The evidence above quoted asserts, and we have no doubt correctly, that by the free use 'of the watering-pot, maltsters would be enabled to sell their malt 2*s.* or 3*s.* per quarter 'cheaper, on account of the increase in quantity which might be obtained by such practice, 'and assumes that the public would benefit to this amount; from this opinion we differ, 'considering that in the same proportion in which the bulk were increased, the quality would 'be deteriorated. Although, however, adverse to sprinkling as a general system, we think 'that occasions frequently arise, sometimes from the weather, sometimes from other causes, 'on which it would be beneficial; but on which its prohibition operates as a hinderance to 'the production of malt of a good quality, and consequently to the injury of the maltster 'and the public. The present regulation virtually amounts to a prohibition, the late period 'at which sprinkling is allowed rendering it useless; at the same time, we entertain an 'opinion, that unrestricted permission must give increased facility of evading the duty; 'and we cannot therefore see how the fair trader would be enabled, in consequence of such 'permission, "to drive the fraudulent one out of the field." We conceive that the object to 'be desired would be attained without danger to the revenue by the following alteration in 'the regulation: the maltster to be allowed to sprinkle when the corn is five days old from 'the cistern, (instead of eight as at present,) or at any time afterwards, such corn having 'been steeped in the cistern not less than forty-six hours.'

Barley-Books.

According to the following testimony, in which all the maltsters concur, the regulation which requires maltsters to keep barley-books is much complained of:—

Mr. JAMES FISON.

Appendix No. 59.

I think the barley-books are entirely useless.

Why do you think so?—Because they are not balanced.

What is the object of them?—I really cannot tell what the object is.

What do you enter in them?—Merely the amount put into the cisterns.

It is a diary for the officer to see?—Yes.

What use can the officer make of it?—I cannot see any use in it.

Are you subject to penalties?—Yes; to which we may be subjected from the negligence or wilful errors of our men.

Are the entries regularly made, or is it treated as a matter of no consequence?—We give our clerks orders to keep the book, and, I presume, they do; but it is a thing which is considered, both by the officer and the maltster, to be of no use whatever: still there are penalties attached for not attending to it.

Have you ever applied to the Board to get rid of it?—No, I never have.

Has any change happened recently to make the barley-book less useful than formerly?—Yes; previous to the year 1830, when certificates were done away, that barley-book formed he basis of the certificate system.

So that, when the certificate system was done away, you think that the barley-book ought to have gone with it?—Yes.

Steeping.

Mr. Fison and Mr. Taylor complain of the regulation respecting steeping. Mr. Fison says,—

Appendix No. 59.

'I would beg to mention also, that, in my opinion, traders should be permitted to steep as 'often as they please, where the officers have an opportunity of surveying every day; they 'cannot steep now oftener than once in every four days, the result of which is that a con-'siderable quantity of malt is injured in quality. I called on a friend at Ware yesterday: 'they dry off each piece of their malt in four divisions, on four succeeding days; the first part 'of the malt is thus injured by being put on the kiln too soon, and the latter part by being 'kept off too long. This regulation of four days was made to guard against the fraudulent 'maltster; but I cannot myself see how it operates as a guarantee; it is a very great incon-'venience to maltsters: we have had many pieces of malt which we have been obliged to 'commence drying before they were in a fit state, knowing that unless we put the first part 'upon the kiln without further delay the last part would be mouldy before it could be placed 'upon the kiln.'

Mr. TAYLOR.

The next clause I wish to remark upon is the thirteenth. In that clause I find every maltster is compelled to steep or keep the corn under water at least forty hours; therefore we are compelled to keep it under water forty hours, whether we are of opinion that it ought to be or not, and we have not the option of doing what we think the best for the malt. I would also remark, that this year I consider that there is a very great deal of barley that might be made into very good malt, provided a less time than forty hours were allowed to steep; the reason for which is, that the greater part of the growth of this year's barley is very thin, and would not require, or perhaps would not bear, forty hours' water. Appendix No. 53.

Mr. John Young complains of the fines on compressed couches. He says,— *Fines on compressed Couches.*

'There is another point on which I was directed by the trade, in the neighbourhood from 'which I come, to speak. I will put that upon the broad basis of the trade, because it was 'distinctly named, and that is with regard to the turning out of couches assumed to be 'pressed. Our maltsters conceive that both the Excise and themselves are sometimes brought 'into collision by the turning out of couches assumed to be pressed. Instances occurred 'three or four years ago, of a visiting supervisor from another district turning out some 'couches, on which, by what was considered a very unfair method, he obtained an increase 'sufficient, according to the letter of the law, to carry conviction for pressing a couch. But 'when the cases were brought before the magistrates, and they made acquainted with the 'whole nature of the process, convictions were refused. The trade, ever since that time, 'having felt the critical situation in which they are placed, and the odium cast upon them 'as a body, as also the bad feeling that was created towards the Excise and the Government, 'propose that the fines for what are called stiff couches should cease; and propose to protect 'the revenue and fair trader in the following way: that the officer, before the expiry of 'twelve hours, may be empowered to compel the maltster, or himself bring men, to empty 'the barley from the couch-frame, and return it again; to charge the increase upon the first 'gauge, as far as say 4 per cent., with the regular duty, and all above that with a very 'heavy surcharge, say ten times the amount of the duty. We have no objection even to '*increase* the surcharge still very much higher if thought proper, in order to do away with 'the penalties on this head; and *the trade in general respectfully solicit your particular* '*attention to the subject.*' Appendix No. 64.

We have inserted in the Appendix documents containing complaints of some of the malt regulations in Scotland *; together with the decisions of the Commissioners of Excise upon these complaints. Ib. No. 25[b].

In order to obtain assistance in forming our opinions upon the various complaints, contained in the preceding evidence, against the Excise regulations, we addressed a letter to the Board, in which we submitted to their consideration a plan which had been proposed to us for substituting, instead of the present modes of charging the malt duty, the charging of it 'when the malt is made, on the last 'day on which it will be on the kiln, as near as possible to the time of its being 'thrown off;' and in which we said also, that as it appeared to us that no restrictions on a trade ought to be continued which cannot be proved to be absolutely necessary for securing the payment of the duty, we wished to learn what necessity can be shewn to justify the present modes of charging the malt duty by the cistern, by the couch, and by the floor-gauges. Ib. No. 1.

In reply to this communication we received from the Board a letter, dated 31st January, 1835, containing a very elaborate and clear explanation of the circumstances which, from time to time, have led to the enactment of the several provisions of the law, by which the collection of the malt duty is now regulated. Ibid.

The following paragraph relates to the manner of charging the duty:—

"To revert to the proposition transmitted in Mr. Harrison's letter, it is asserted, generally, that all the preliminary checks being abandoned, the duty could be secured at the kiln with at least equal efficacy, whilst the maltster would be enabled to avail himself of his skill and industry, which are said to be impeded by the present system.

"It has not unfrequently been suggested that the quantity of the grain might be ascertained as soon as it is put in process, and that the maltster might then be at liberty to proceed in his own way, free from all further interposition on the part of the revenue. If either of these propositions could ensure that the whole quantity of malt made would be

* With reference to the complaint of Messrs. Brown and Company, of Aberdeen (Appendix No. 25[b]), on the subject of Town Dues, an alteration of the law seems to be necessary.

steeped in the entered cistern, or dried on the entered kiln, the regulations would be, as they originally were, few and simple; but the fact is, that the great fraud is committed during the intermediate stages, and that the commencement and conclusion of the process are merely rendered subservient to it, as the maltster may conceive that they offer, respectively, the fittest opportunities of facilitating the evasion of duty. The accurate admeasurement of the corn in the entered cistern is no security against a clandestine steeping at another place, which might be brought into the entered malt-house, passed, supposing all subsequent checks to be abolished, without detection through all the after stages of the process; and, in like manner, there would be nothing, if the proposed system were adopted, to prevent the fraudulent abstraction of malt before the time specified in the notice for producing it at, and throwing it off, the kiln. The officer, not having any previous account of the quantity steeped, would have no check, and taking gauges on the floor, as suggested, would be useless where floors might be mixed together without restraint. The malt, when to be produced at the kiln, would be perfectly manufactured, and there would be no impediment, but the chance of a casual visit from the officer, to a maltster, who had made 1,000 bushels, throwing 500 from the kiln before he gave his notice; a practice which would be much facilitated by the circumstance, that in the case of brown or porter malt, the kiln can, it is understood, be charged five or six times in the course of an hour."

The Commissioners make the following remarks on the wetting or steeping of grain:—

Appendix No. 1. "The necessity for a previous notice of the day and hour at which the maltster intends to wet or steep grain is recited in the preambles to the two clauses in which the regulation was originally introduced. It is only, therefore, necessary to state in this place, that it does not interfere with the mode of manufacture.

"Of the regulation which limits the commencement of a steeping to the interval between eight in the morning and two in the afternoon, it is necessary to state that it is entirely for the convenience of the revenue. It ensures to the officers fair opportunities of examining and gauging the grain during the day, soon after it has been wetted,—a part of the operation which might, in the absence of the restriction, be resorted to at unseasonable hours for the purpose of fraud. Of the inconvenience of it to the trader we have not, however, heard any complaint. These observations apply equally to the regulation that malt shall be emptied from the cistern only between the hours of seven in the morning and four in the afternoon.

"The maltster is required to keep the grain covered with water at least forty hours; but he may drain the cistern once during that time, specifying his intention to do so; and he is prohibited from adding grain to the cistern after the officer has taken an account of it, and from abstracting grain from the couch. That there is any just ground of complaint in requiring the corn to remain forty hours in steep, can hardly, it is apprehended, be alleged, as a shorter period would not suffice for exciting a good and equal vegetation throughout the whole mass. The frauds to which an unrestricted power, in this respect, would lead, are the withdrawing the grain before it had become saturated, by which the revenue would lose the proper charge of duty (the number of bushels of malt and the allowances to the trader being calculated upon the maximum bulk of the corn in that stage of the operation), and making up the deficiency in the vegetation, by wetting on the floor at subsequent parts of the process. In that case, also, fresh grain might be added to supply the place of that which had been removed, and would escape the charge of duty. Whether a more frequent change of the water in the cistern would improve the quality of the malt is a point upon which the trade, if they are desirous of any relaxation of the present law in this respect, might be required to explain the grounds of their wishes. These several regulations which have been adopted from the former laws, appear to be generally and essentially necessary for preventing frauds, and bear upon other provisions, all directed to the same purpose, namely, to prevent the maltster from short-wetting his grain before it has arrived at its full swell; as it is obvious that no maltster for any purpose but that of fraud would desire to remove portions of grain from the cistern, and to add fresh grain to that which had already been partially saturated."

"The regulation which prohibits the maltster having more than five floors, including the couch-floor and kiln, depending at one time, and requires that the cisterns should be simultaneously emptied, and that all the floors should be placed in regular succession according to seniority, is in connexion with that which prescribes an interval of four days between each wetting, enabling the officer to keep accurate accounts of them, and to distinguish the ages of each. These regulations are certainly interferences, for objects of revenue, with the course of the process; but the Commissioners will judge how far they are of a vexatious character, when it is borne in mind that there is no restriction as to the quantity of grain to be wetted at one time, the size of the cistern, or the number of cisterns, or to the capacity of the couch, or the number of cisterns which may be emptied into one couch and deemed one floor; and that the floors may be divided into separate pieces for the facility of working them."

The following is a description of the origin and use of the regulation relating to the sprinkling of malt:—

Ibid. "The subject of sprinkling, however, is one of considerable importance both to the trade and to the revenue; and as it has been frequently discussed, we are desirous of offering some observations upon it.

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"The Commissioners of Inquiry are doubtless aware of the particular fraud which the limitation as to the time of sprinkling on the floor was intended to counteract. The maltster privately dries off the steeping of the oldest floor, and moves forward the others in succession transferring the contents of the couch to the place of the first or youngest floor: a steeping partially impregnated with water is then fraudulently thrown from the cistern to the couch, and the cistern filled up with fresh barley covered with water. To the eye of the officer the state of the malt-house remains the same, but the steeping substituted for the previous contents of the cistern passes without a charge of duty. In order to make up for the deficient softening of the corn in steep, sprinkling is resorted to, and hence the necessity of the present restriction.

"In the year 1828 considerable pains were taken to ascertain the opinions of the surveying officers throughout the kingdom on the subject of sprinkling, particularly in reference to the allegation that the making of malt could be improved if the restrictions were modified or altogether abandoned. Great differences of opinion were found to prevail upon the subject: those officers who were in favour of a relaxation of the law, which at that time prohibited sprinkling till the expiration of twelve days, differed materially in their views of the extent of relief required and of the mode in which it should be granted. Some maintained that the moisture imbibed in the cistern was evaporated at the end of nine or ten days, others at the end of seven or eight. Some recommended that permission to sprinkle should be allowed under a special notice; and others, that after a given time the maltster should be under no restraint in that respect whatsoever; whilst many who thought an abridgment of the existing period desirable, considered that it would be impossible to lay down any general rule which could be applied with safety where the endless varieties of grain, and other casual circumstances of season and temperature, might so frequently occur to disturb its operations.

"On the other hand it was alleged that barley properly saturated in the cistern, and carefully attended to during the subsequent process, could be made into excellent malt notwithstanding the restrictions; that the effect of sprinkling was not to increase the bulk, but to diminish the specific gravity and the essential saccharine qualities of the malt; and, finally, that sprinkling was the great agent of the chief frauds which were attempted upon this branch of duty, inasmuch as it not only facilitated the fraudulent introduction of grain without any charge of duty, but enabled the maltster to remove the corn in steep before it had obtained its maximum of bulk in respect of which the allowance on the gauge in that stage of the process is computed.

"Notwithstanding these conflicting opinions, and the obvious reply to those who advocated the repeal of the restrictions on the ground that the coarser kinds of barley required a greater proportion of water to promote proper germination, that the grain might upon notice be kept in steep for sixty-five hours, and that in the finer sorts *sprinkling is not resorted to at any stage of the process*, the Board were desirous of giving to the trade the benefit of the doubts which had been expressed as to the effect of the restrictions; and they recommended to the Lords of the Treasury a proposition which was subsequently introduced into the 11 Geo. 4, cap. 17, that the maltster should have the power to sprinkle at the end of eight instead of twelve days, under condition that all the grain on the floor had been steeped fifty hours, a committee of the trade having first deliberately expressed their opinion that the objects of the manufacturer would be fully satisfied by that arrangement.

"Whether the sprinkling may not be more frequently allowed when the grain has been steeped full fifty hours will be matter for the consideration of the Commissioners of Inquiry; but they will doubtless require conclusive evidence that the present restriction is a real impediment to the process before they add the weight of their authority to the present unsupported objection."

The object of requiring barley-books to be kept by the maltsters is explained in the following paragraph:—

"The regulations respecting the barley-book and stock of barley, which were enacted by the 48 Geo. 3, c. 74, were re-enacted in the 7 and 8 Geo. 4, c. 52, but having been objected to as inconvenient by the trade, they were shortly afterwards repealed; and all that the maltster is now required in this respect to do is to keep a book open to the inspection of officers, in which he is to enter, within three hours after steeping, the quantity of grain steeped by him, and the day and hour when it was put in steep. This, as a part of the Excise system which aims at obtaining as early an account as possible of the quantity of any article to be manufactured, is useful. It is also designed to prevent collusion with the officer, and is a regulation which can always easily be complied with. It was in fact enacted with the concurrence of the trade when the malt laws were last under consideration." Appendix No. 1.

The Commissioners of Excise at the conclusion of their letter express their readiness to reconsider the various regulations, and to grant relief where it shall appear to be called for. They say—

"That there is no indisposition on the part of this Board to the removal of those restraints which are really injurious to the operations of the maltster must be well known to the trade, from the attention which, particularly in the year 1828, was paid to their suggestions, and the readiness with which, after full discussion, they were adopted. The regulations, as established at that time, appeared to be entirely acquiesced in, as necessary restraints upon the fraudulent trader, and, in that view, beneficial to the revenue and to those who were disposed to carry on their business in a fair and lawful manner. If, however, Ibid.

experience shall have shown that the mode of working requires further relief, we should, with the same readiness, consider such specific objections as can be urged to any part of the present law."

We have selected the foregoing extracts from the letter of the Commissioners as relating immediately to those points on which the maltsters have laid the greatest stress, and without at all intending to deny the importance and value of the parts we have omitted. We strongly recommend that the whole letter should be read with attention; for we hope that the reasons which are given in it for the enacting of the existing regulations will go far to reconcile the maltsters to several of those restrictions, which they are disposed to consider as not actually necessary for the interests of the revenue. At the same time, however, that we say this, we must be permitted to add, that we are of opinion that the evidence makes out a case in favour of some considerable changes in the regulations.

We agree with Mr. Young when he says that "the law is imperfect, inasmuch as it makes no distinction between winter and summer;" and we see no good reason for not vesting powers in the hands of the Commissioners of Excise for altering the regulations for charging the duty (which are only fit for the winter season) after the winter is over.

The statements which have been made by the maltsters on the allowance of 17½ per cent. on the couch-gauge are fully confirmed by the evidence of Mr. Hetherington. Upon his being asked what his opinion was on the alteration of the allowance from 20 to 17½ per cent., he replied,—

Appendix No. 49. "If I must give my candid opinion upon that, I think that that never ought to have been made. I told the maltsters at the time, that I never was so much surprised at anything as at that. When the allowance in the couch was changed from 20 to 17½, the maltsters said that they were aware that it was making them pay more duty than appeared; but their reason was, they said, they could not go to Parliament to get them to put on another penny."

Ibid. With regard to the allowance on the floor-gauges, it will be seen, from the preceding extracts, that the change made by the Act of 11 Geo. 4, is much complained of. Mr. Hetherington is of opinion that the allowance is sufficient; but at the same time says he does not think this regulation of very great importance now; that it never was intended for a charge but for a check.

With the sanction of such high authority, we recommend that the law should be restored to what it was respecting both these allowances prior to the passing of the Act of 11 Geo. 4.

Ib. No. 1. On the subject of sprinkling malt, the Commissioners, in their letter of the 31st of January, 1835, say the objection to the present regulation is unsupported. But if the Commissioners had seen the examinations which we have quoted, containing the reasons in favour of a modification of this regulation, we are disposed to believe that these reasons would have appeared to them to establish sufficient grounds for allowing the sprinkling to take place, provided the grain has been in the cistern fifty hours, in six days instead of eight days after removing the grain from the cistern. This alteration is not objected to by Mr. Hetherington.

The following is an extract from his examination:—

Ib. No. 49. In point of fact, is it the case that they do suffer injury if they strictly comply with all the regulations in making malt in the summer months?—I should think not in the couch, because they can suit the couch to the weather, if they pleased, by laying the grain thinner in the couch. It was the practice till the late law that they had some sixty, seventy, and more inches deep, and it caused a diminution in the amount of duty on account of the weight.

They say that they think they ought to be allowed to sprinkle in six days instead of eight in summer?—I do not say that they ought not, and I should not have any objection to it, provided they would keep the grain in the cistern fifty hours.

Would any great inconvenience result from making the regulations, in these and other respects, more suitable to warm weather than they are at present?—I think that would be the only regulation necessary: I do not know any other that they would ask for.

Is it necessary to sprinkle?—I dare say in warm weather it is: there are many maltsters

in England that do not sprinkle at all; the grain is apt to get dry, in dry weather, before it has vegetated sufficiently.

Then the objection to sprinkling, except under proper security, is, that you are afraid of their changing the amount of grain?—They can take one floor and sprinkle it to represent corn of a greater age, and thus have an opportunity of drying off a floor, and introducing an uncharged wetting that had been steeped somewhere else; was it not for that, I should say that they might sprinkle when they pleased, provided they kept the grain for fifty hours in the water.

Why should they keep it so long in the water?—That we may get the swell; for if they were to have hard barley, and were to turn it out of the cistern at the end of forty hours, it would not have imbibed a sufficient quantity of water to make it into malt; and if they were allowed the sprinkling, they would fetch up the amount or swell by sprinkling.

Is there not, on the other hand, much barley that becomes saturated with water before fifty hours?—Yes, I should think there would be.

Would not that be spoiled?—Not in the least.

Would not the germinating principle be destroyed by keeping it under water?—Not the slightest. I know a maltster in Liverpool that kept it in four days and four nights, merely because he would not sprinkle.

Mr. Sayell, formerly of the Excise, agrees in opinion with Mr. Hetherington. He says—

I do not think the revenue would be liable to any serious injury by conceding the indulgence of wetting at the end of six days instead of eight, provided the restriction was continued of keeping the corn fifty hours in the cistern. Appendix No. 52.

As the maltsters attach very great importance to such an alteration in the law as will give them this indulgence, we think they are fully entitled to it on the ground that it is quite clear that there is no necessity for continuing the restriction in its present form.

With respect to the reasons which have been adduced by the maltsters for making other changes, and those which have been given by the Commissioners against making them, we feel some difficulty in deciding upon their relative weight, for want of that degree of scientific and technical knowledge which is necessary for forming a correct judgment. But we strongly recommend that your Lordships should give instructions to the Commissioners to take into their most attentive consideration all that the maltsters have stated in their examinations in the way of objection to the regulations under which they are compelled to carry on their trade, with the view of a revision of all the provisions contained in the malt laws. Such a course of proceeding will, we trust, lead to a more safe and satisfactory result, both with reference to the interests of the maltsters and the interests of the revenue, than if we were to attempt, even with the assistance of the extensive information we have received, to make a specific recommendation on each specific complaint.

Bere and Bigg.

We have already, in our Seventh Report, called your Lordships' attention to the subject of malt made from bere and bigg.

The expediency of continuing a lower duty by 2*s*. a quarter on malt made from bere and bigg in Scotland and Ireland than on malt made from barley has been called in question by some of the witnesses whom we have examined on this point.—

THE DEPUTY CHAIRMAN OF THE BOARD OF EXCISE.

What is your opinion as to the value of the distinctions now made between the different kinds of barley as to duty?—As far as I am able to understand the question, I do not think that any just ground exists for the difference in the allowance of duty, for this reason, that by experiments it appears that in some instances the bere or bigg produced more than tolerably good barley, and the general impression of the officers in Ireland is that it has not the slightest claim to a difference of duty. Ib. No. 45.

THE SOLICITOR OF THE EXCISE.

What is your opinion as to the expediency of continuing this difference of duty?—From conversations I have had, and reports I have read also, and the inquiries I have made, I should doubt very much either the necessity or the expediency of the difference, because I Ib. No. 47.

have heard statements made of the actual weight and produce of bere or bigg which considerably exceeded that of barley, so that good bere or bigg is better than inferior barley.

Mr. DANIEL LOGIE.

Appendix No. 50. Introducing the bere and bigg duty into Ireland has not done much for it; I have very little doubt that a great quantity passed under the bere and bigg duty was barley-malt. That law was passed for the benefit of the Highland districts. I have found, in the Highlands of Scotland, bere and bigg weighing fifty-six pounds to the bushel—in Aberdeenshire.

Then you do not think it necessary to have an exemption in Scotland?—I think not; it is an unwise thing: no man can tell the difference by looking at them.

Is the quality different of the malt after it is made?—They are both alike when they are made into malt. I have taken a handful out of two heaps, one barley and the other bere or bigg, and I have asked a maltster which was which, and he said he could not tell; he must have them both together before he could tell the difference.

Mr. WILLIAM CAIRNES.

Ib. No. 92. The Act of Geo. 4, c. 31, reducing the duty on bere and bigg in Ireland to 2*s.* per bushel, is considered to be frequently abused from the fraudulent maltster introducing barley and mixing it with bigg, which is difficult of detection.

Although we feel disposed to take the same view as these witnesses of the inexpediency of continuing the reduced duty on malt made from bere and bigg, we do not think it would be advisable to encounter the opposition which would be made to the withdrawing of this indulgence by the growers of these kinds of grain, so long as the duty on malt made from barley is continued at 20*s.* 8*d.* a quarter; but we are decidedly of opinion that if the duty should be reduced, no distinction should afterwards be made in favour of bere and bigg malt.

Ib. No. 41. The number of quarters of malt made in the year 1833 from bere or bigg was 113,201 in Scotland, and 51,726 in Ireland.

Drawback on the Exportation of Beer.

The following is an extract from the examination of Mr. Hugh Tennent:—

Ib. No. 78 We are considerably engaged in the export to the East and West Indies, and South America, and I will take the opportunity of mentioning that we feel a great competition from the Germans and Swedes in those markets, and especially in the South American market and the Havannah market, from the cheapness with which they bring forward liquor to those markets. We do not get anything like the drawback of malt duty that we actually pay; on every barrel we get two bushels. Now I have just taken a note: there are two articles we ship to the West Indies and South America—a sort of beer and ale; on the beer, where we use eighty bushels in a small brewing, we get a drawback only of fifty-six, and on a brewing of ale of 126 bushels we get a drawback only of fifty-four; they allow just two bushels to the barrel of whatever strength we choose to make it: thus there is no allowance of drawback at all upon the hops. We pay a half per cent. duty upon the glass when we put it into bottles, and what we ship to the East Indies is in hogsheads, made generally of Dantzic wood, on which there is a heavy duty. I mention this last to shew the hardship under which we labour in competing with those persons in Sweden and Hamburgh and Bremen, that when they ship to these markets they are free of all those duties we pay; it is cramping our export trade very much. In shipping the bottles we are charged a half per cent. on the glass, and a half per cent. upon the beer; whether the beer is in wood or in bottles, we pay a half per cent.: besides that, we are charged debenture, bond, and stamps—altogether the charges come to a very considerable sum over and above what those foreigners are able to ship at from their own ports; in fact we are driven out of the Havannah market altogether by the competition, and that is a very extensive market.

Would you have a considerable increase of business, if all these matters were adjusted properly?—There is not a question of it; not only in Glasgow, but Liverpool and London; they are all suffering equally with ourselves.

Ib. No. 6. We have inserted in the Appendix a memorial on this subject to the Treasury, from Messrs. John and Robert Tennent, and a letter to us from Mr. Hugh Tennent.

The following tables are annexed to the memorial to shew how far short the drawback is, which is allowed on exporting beer, from repaying the duties advanced by the exporter:—

Charges on 20,000 bushels Malt, converted into Beer or Strong Ale, which must be paid by the British Brewer previous to exportation, and from which the Continental Brewer is wholly exempted:—

	£.	s.	d.	£.	£.
Say on 20,000 bushels at 2s. 7d.	2,583	0	0		
Which yields for exportation a liquor of the strength of London Brown Stout, about 7,400 barrels. Drawback at present allowed, two bushels per barrel, or a return of duty on only 14,800 bushels, at 2s. 6d.	1,850	0	0		
				733	
And upon 20,000 lbs. weight of hops, equal to 178 cwt., upon which a duty is paid of 18s. 8d. per cwt.				166	
And upon 5,000 hhds. solid Ale, on the wood of which a duty of £42 per 1,000 is paid, at five staves each hhd.				875	

The above 5,000 hhds. being shipped in the following quantities, there is charged for stamps, &c. viz.—

			Duty on Exportation.	Debenture Stamps.	Insurance Stamp.	Bill Lading Stamps.		£.	s.	d.
10 shipts. of	100 hds.	each. = 1,000 hds.	40s.	5s. 7d.	25s.	3s. = 73s. 7d.	each shipt.	36	15	10
20 „	50 „	„ 1,000 „	20s.	5s. 7d.	15s.	3s. 43s. 7d.	„	43	11	8
40 „	25 „	„ 1,000 „	10s.	5s. 7d.	10s.	3s. 28s. 7d.	„	57	3	4
50 „	20 „	„ 1,000 „	8s.	5s. 7d.	5s.	3s. 21s. 7d.	„	53	19	2
100 „	10 „	„ 1,000 „	4s.	5s. 7d.	5s.	3s. 17s. 7d.	„	87	18	4
	Total	5,000								
								279		
								—£2053		

	£.	s.	d.	£.	£.
Upon another description of liquor, called Strong Ale, which is much stronger than London Double Brown Stout, duty on 20,000 bushels is as above	2,583	0	0		
Which yields for exportation 4,000 barrels, upon which the duty is returned at two bushels per barrel; say 8,000 bushels at 2s. 6d.	1,000	0	0		
				1,583	
And upon 20,000 lbs. weight of hops, equal to 178 cwt., upon which a duty of 18s. 8d. per cwt. is paid				166	
And upon 2,670 hhds. solid Ale, on the wood of which a duty of £42 per 1,000 is paid, at five staves to each hhd.				467	

The above 2,670 hhds. being shipped in the following quantities, there is charged for stamps, &c. viz.—

			Duty on Exportation.	Debenture Stamps.	Insurance Stamp.	Bill Lading Stamps.		£.	s.	d.
5 shipts. of	100 hds.	each. = 500 hds.	40s.	5s. 7d.	25s.	3s. = 73s. 7d.	each shipt.	18	7	11
10 „	50 „	„ 500 „	20s.	5s. 7d.	15s.	3s. 43s. 7d.	„	21	15	10
26 „	25 „	„ 650 „	10s.	5s. 7d.	10s.	3s. 28s. 7d.	„	37	3	2
30 „	20 „	„ 600 „	8s.	5s. 7d.	5s.	3s. 21s. 7d.	„	32	7	6
42 „	10 „	„ 420 „	4s.	5s. 7d.	5s.	3s. 17s. 7d.	„	36	18	6
	Total	2,670								
								146		
								—£2362		

And upon the former description of liquor called Beer, when exported in bottles, the result is as follows:—

	£.	s.	d.	£.	£.
Duty paid on 20,000 bushels	2,583	0	0		
Which yields about 7,400 barrels, or 144,300 dozens, upon which the drawback allowed is	1,850	0	0		
				733	

			Duty on Exportation.	Debenture Stamps.	Insurance Stamp.	Bill Lading Stamps.		£.	s.	d.
40 shipts. of	750 doz.	each = 30,000 doz.	26s. 3d.	17s. 4d.	15s.	3s. = 61s. 7d.	each shipt.	123	3	4
50 „	500 „	„ 25,000 „	17s. 6d.	17s. 4d.	10s.	3s. 47s. 10d.	„	119	11	8
50 „	300 „	„ 15,000 „	10s. 6d.	17s. 4d.	5s.	3s. 35s. 10d.	„	89	11	8
100 „	200 „	„ 20,000 „	7s.	17s. 4d.	5s.	3s. 32s. 4d.	„	161	13	4
133 „	150 „	„ 19,950 „	5s. 3d.	17s. 4d.	5s.	3s. 30s. 7d.	„	203	7	7
150 „	100 „	„ 15,800 „	3s. 6d.	17s. 4d.	5s.	3s. 28s. 10d.	„	216	5	0
221 „	50 „	„ 11,050 „	1s. 9d.	17s. 4d.	2s. 6d.	3s. 24s. 7d.	„	271	12	11
375 „	20 „	„ 7,500 „	1s.	17s. 4d.	1s. 6d.	3s. 22s. 10d.	„	428	2	6
	Total	144,300								
								1,613		
								—£2346		

Mr. Hugh Tennent, in his letter, particularly calls our attention to that part of these tables which relates to small shipments of malt liquor, 'upon which,' he says, 'the charge for stamps presses very heavily.' Appendix No. 6.

The evidence of Mr. Hetherington confirms the correctness of the statement, that the drawback is not equivalent to the duty. He says, it never was intended that it should be; and he admits, what is of importance in the present case, 'that 'the allowance of two bushels of malt to the barrel makes a very middling beer, 'not stronger than common porter.' Ib. No. 49.

The withholding from the exporters of beer the full return of what they pay for duties, namely, on exports, malt, hops, and stamps, is in fact nothing less than imposing an export duty on their trade; that is to say, it is taxing the productive industry of the country, when placed in competition with that of foreign countries, which is the most objectionable of all kinds of taxation, and for which it would seem to be impossible to shew any justification.

The small quantity of 70,000 or 80,000 barrels of beer that is now exported ought not to be considered as a proof that the existing drawback regulations do no material injury; because these very regulations may be the cause of there being so little foreign trade in beer: the Messrs. Tennent distinctly say that they have this effect, and that if they were altered, a very large exportation of strong beer would be the result. Ib. No. 6.

As the means which this country possesses of raising a revenue of the great magnitude that is wanted for paying the interest on the debt and providing for the public services depend mainly upon the wealth which is acquired from our foreign trade; and as every foreign nation is constantly carrying on an active competition against one branch of it or another, it is evident that no general rule of policy should be more rigidly adhered to than that of placing our exporting merchants in a situation to be able to go into all foreign markets exempt from every kind of duty or charge arising from internal taxation. Whether any particular trade be great or small, the fact that every such duty or charge will diminish the power of competing with the rival foreign trade, makes it impossible to entertain a doubt upon the correctness of this view of the subject.

As the exporters of strong beer (that is, of beer in which more malt is used than in the proportion of two bushels to one barrel of beer,) in carrying on their trade or manufacture under the existing system, do, in fact, pay a duty on the raw materials of it, namely, malt and hops, we insert the following quotation from the Treatise on Financial Reform, in order more fully to explain the bad effects of such a system.

Treatise on Financial Reform, 4th edition, p. 19, 20.

"With respect to the foreign market for our manufactures, the taxes on materials produce an evil of the greatest magnitude; for, by increasing the cost of production, they contribute to lessen the means our manufacturers have of carrying on a successful competition with foreign manufacturers. Whatever may be the difference between one country and another, with respect to soil, climate, capital, wages, and machinery, the circumstance which leads to the exportation of manufactures, and makes it profitable, is the advantage in the smallness of the cost of producing them; every tax, therefore, on materials, by increasing the price of them, adds to the cost of production, and thus lessens the means of carrying on competition with foreigners. In this way it acts as a bounty on foreign manufactures, and therefore is a tax of the most pernicious description.

"If all materials were free of duty, the consequence would be, that our woollen, cotton, silk, hardware, and other manufactures might be sent to foreign markets two or three per cent. cheaper than at present; and to those persons who have a due sense of mercantile profit, and of how little a turn one way or the other secures or loses a market, this will appear to be of the greatest importance. What, in point of fact, under the present circumstances of our manufactures, we have most cause to be alarmed at, is not the depression of the home market, but foreign competition, in consequence of the progress now making on the continent of Europe and in America, in the improving and extending of all kinds of manufactures."

It may be true that there may be some difficulty in arranging a scheme for repaying the whole duty which the exporter of beer has paid on the malt and hops which he has used, but there can be none in relieving him from the half per cent. duty on exports, and from the stamp duties which he now pays; and therefore with respect to these duties we are of opinion, and strongly recommend, that he should be relieved from the payment of them.

With regard to the difficulty of preventing frauds, if the duty repaid were regulated strictly according to the quantity of malt made use of, it is right to observe that this is a difficulty which depends very much upon the high rate of duty to which malt is subject; for with so high a duty as 20*s.* 8*d.* a quarter, the temptation to commit fraud in claiming the drawback is very great, and the power of preventing it is proportionally less effective. But this circumstance of the difficulty of preventing fraud should not be admitted to be a sufficient justification for violating the principle of exempting our foreign trade from all internal taxation. Instead of this, the proper course of proceeding which this difficulty points out, if practicable with reference to other considerations, is to remove the cause of it, namely, the high rate of duty; for then the drawback could be so arranged that even if some degree of fraud might still be committed, no very serious loss of revenue would be the consequence of it.

In order to obviate this difficulty of arranging a safe scheme of drawback, Mr. Hugh Tennent has proposed in his letter to us, to allow brewers to enter their malting and brewing premises entirely for exportation. He says,—

"I beg leave to state that so anxious are J. and R. T. to be relieved of some of the disadvantages under which they labour, especially that in regard to the drawback of the malt duty, *that they would willingly relinquish the home branch of their business (which would be a considerable sacrifice), and enter their malting premises and brewery entirely for exportation, if by so doing the measure of relief, which they pray for, could be more readily obtained, and afford greater security for the due collection of the malt revenue.*" Appendix, No. 6.

Considering the long established reputation of the house of Messrs. Tennent, and the extent to which they carry on the brewing trade, we think that their opinion that the exportation of beer would become a very important branch of trade if it were freed from internal taxation, added to the earnestness with which they urge this object, fully justify us in recommending that the circumstances connected with the trade which they have laid before us should be taken into the serious consideration of the Commissioners of Excise, with the view of investigating, by means of further inquiries, how far it may be practicable to grant them and the other exporters of beer the relief which is required.

Regulation for the Payment of Duty on Malt.

By the regulation which settles the time for maltsters to pay the duty, 'the officer is required to make out, at the end of every round, a return in writing 'of the quantity of malt made by each maltster under his survey in such round, 'and of the duty payable thereon; and within six days next after the return was, 'or ought to have been made, the maltster is required to pay and clear off all the 'malt duties with which he shall have been charged and which remain unpaid, 'unless such maltster shall have given bond and security in double the value of the 'duties likely to be charged on and become due from him within any eighteen 'weeks, for the due payment at the end of every eighteen weeks from the day on 'which such return shall or ought to have been made as aforesaid; and any malt-'ster who shall not have given bond and security as aforesaid, neglecting to pay and 'clear off his duties within the space of six days as aforesaid, forfeits double the 'amount of duties so neglected to be paid and cleared.' Although the trouble and expense attending the giving of security is very great, most of the maltsters take advantage of this credit. It is called by Sir Francis Doyle in his evidence, a five months' credit. 4th paragraph, art. 23 of the Instructions.

Several of the witnesses have proposed that instead of this credit they should be permitted to pay the duty when due, and receive a reasonable discount. Mr. Patrick Stead says,—

"I think that the bonds now required to be given for the payment of the malt duties upon four months' credit are objectionable because there are very large securities required from a maltster, who feels a delicacy in requiring his friends to become sureties. If an option was given to the maltster to pay up the duty it would be most desirable. Maltsters now pay their duty at the end of four months; if they had the option of paying up the duty immediately upon a discount, or if bonded upon entry thereof, it would be more agreeable, as it would relieve them from the necessity of asking their friends to become security, and thereby expose themselves to reciprocal applications." Appendix No. 61.

If the reasons on which the Legislature, in the case of the malt duty, has allowed a credit of five months, be examined, it will be found that they do not justify the leaving the public money for so long a time in the hands of the maltsters, either with reference to the interests of the trade itself, or to those of the com-

munity at large; and consequently it will further appear, that this duty ought to
Appendix, No. 42. be paid without granting a discount when due, in the way that most of the other Excise duties are paid.

That the five months' credit is a regulation that does not confer any advantage to the trade of malting, when honestly and properly conducted, is fully proved by the evidence of the maltsters. Every maltster, who carries on his business in a respectable way, that is, with a capital in proportion to the extent of his dealings, wishes to be exempted from the inconvenience of giving security for the payment of the duty, and from competition with those persons who embark with little or no capital, and who exist by the aid which they derive from the Government credit.

This competition, the consequence of the long credit, has no doubt, *primâ facie*, the appearance of being favourable to the interests of the community. But when it is taken into consideration that it is a competition not arising from the free working of trade, but brought into operation by the interference of Government, it will be seen that the apparent benefit must be accompanied with an unjust pressure upon the great body of fair traders, and, consequently, must in the end be followed by injury to the public.

The five months' credit, in point of fact, has the effect of encouraging persons to become maltsters, who possess little or no capital; for they can convert barley into malt and sell it before the engagements they have made for paying for the barley, and for paying the expenses of malting it, fall due; and in this way they are able to carry on business with a decided advantage over those who employ large capitals. But this sort of competition deprives capital of its due remuneration, and must eventually have a considerable effect in driving out of the trade of malting those persons who, from their wealth and respectability, are the most disposed to conform to the law, and in contributing to substitute in their stead needy speculators, who, in consequence of being constantly liable to be involved in difficulties for want of capital, will be ready on all occasions to evade the regulations for collecting the duty.

Such a result as this cannot fail to be highly detrimental to the public interest, and therefore the Legislature should be considered as having unwisely interfered with the free working of capital and skill in the malting trade, by giving a bonus of a five months' credit to persons without capital, to disturb and injure solid capitalists, whose welfare is identical with that of the public, and who, therefore, cannot suffer injury without a corresponding injury being at the same time inflicted on the public.

In support of these observations, we have selected the following extracts from the evidence:—

Ib. No. 49. *Mr. Hetherington.*—In your opinion, is much of the malt trade carried on upon the credit that Government allows for the payment of duty?—A great deal of it.

That is by having the public money left in their hands?—Yes; I think they retain it for eighteen weeks.

With regard to the payment of the duty, have there been any losses from the system of taking securities?—During the time of the 4*s.* 4*d.* duty, there was a great deal of malt duty lost, particularly in Suffolk, though securities were given.

Have you found that more has been lost under the system of securities than under the other system?—I think more than ever was known under the other system.

Ib. No. 52. *Mr. Sayell.*—What is your opinion with respect to the long credit allowed to maltsters; do you think it is favourable to the trade?—It is very unfavourable to the trade; but I think it is favourable to the community.

Why is it unfavourable to the trade?—Because it creates such a tremendous competition that it reduces the profits to so low an ebb, that it is not worth a person's notice.

How is this competition brought about?—By a number of persons of small capital making entry, who carry on the trade to the fullest possible extent they can, and when the

duties become payable, they are compelled to effect sales by some means or other, to raise money for the payment of the duties.

Have they not time to make sales before the duty is payable?—They have plenty of time to manufacture the malt and to effect the sale of the article, that is, if they can get a market for it. Here, in the neighbourhood of London, they can send it to market and sell it.

Mr. Taylor.—Is there any thing else that you wish to state with respect to the mode of payment of duty?—I think the revenue would be better secured, and the fair trader better protected, if the duty was paid every six weeks instead of as it is now paid; in that case we should do away with the bond which we are now obliged to give, and which I consider to be a very obnoxious and a very troublesome thing. Appendix No. 65.

Mr. Guinness.—What is your opinion in regard to the credit given to maltsters in the payment of their duties?—I conceive it may be the means of tempting a lower class of maltsters into the trade for the purpose of availing themselves of the power of turning their malt into money so long before they pay the duty; but it is at the same time a great accommodation to the extensive trader holding a large stock; possibly it might be an improvement to assimilate it to the bonding system in the Customs department, making the duty payable on removal for sale; but providing for cases where a brewer or distiller only requires to remove his malt from a distant malt-house into his more adjacent stores, but not for immediate use. I however admit that the subject abounds with difficulties. Ib. No. 97.

Mr. Codd.—A man with £100 or £50, and nothing else in the world, determines to become a maltster; he buys £50 worth of barley; he gives two securities to the Crown, and the Excise have not been so particular in taking securities as they ought to be—men of straw, in many instances, have been the securities in this country: this man gives two men of straw as securities; he proceeds to work his house; when he has that £50 worth of barley manufactured into malt he sells to a consumer or sends it to a factor, who makes an advance upon it; he has thus a fictitious capital given him by the Crown, and he again buys barley; he thus increases his fictitious capital. That man has nothing to lose; he reasons thus: 'Happen what may, I cannot be worse;' the consequence is, he pursues a course of desperate speculation, and drives out of trade every man who has capital to lose. Mr. Alexander, of Milford, who for twenty years paid a very large amount of duty, has been forced out of the trade in consequence of the many persons who have sprung up all round him under the influence of this clause. Ib. No. 91.

Do you refer to the licensed maltsters?—Yes; I am satisfied that three-fourths of the men who are making malt for sale in Ireland, could not be in any trade were it not for the capital given them by that law.

Memorial of the Maltsters of Carlow.

Your memorialists are of opinion that the present ruinous state of the trade may be traced to the system of allowing traders to remove their malt from stock, without previous payment of duty; the consequence of which has been, the introduction into the trade, as licensed maltsters, of persons little better than paupers, who may be said to carry on their operations on the capital thus afforded by the Government: for instance, if they have by them a few steeps of grain, they can within twelve or fourteen days convert it *into malt,* send it to Dublin for sale, and then come into the barley market with the produce (duty included). Ib. No. 12.

The following is an extract from the evidence given by the solicitor of the Excise on the credit allowed to paper manufacturers:—

Would it be desirable to alter the credit of the paper-makers?—I think it would, considering the rapidity with which paper is now made. Appendix to 14th Report, on "Paper," No. 37, p. 94.

In practice the duties are collected only for twelve weeks?—Yes, they are made up at the end of six weeks, and the voucher is returned; the amount is then collected, not in that round, but the six weeks having passed in the round after that.

Would it not be practicable to collect it in the next round?—Yes; and I think it ought to be.

Do you not consider that, generally speaking, it is disadvantageous to the manufacturer himself to be a long time in arrear?—Yes, I should say it was; it is a temptation to parties to set up without a capital, and incur a great amount of duty; parties have absconded with upwards of £2,000 or £3,000 of duty owing, and very little left to pay it.

All of which has been paid by the consumer to the manufacturer?—Yes.

Generally speaking, are you not of opinion that the duty which is levied upon finished articles ought to be paid more speedily than those which are levied upon the process of the manufacture?—There is an opportunity, when the account is not got till the article is finished, for the party to evade the duty, without the officer getting an account of it.

But you think that it might be advisable to demand a bond for security?—A bond has been suggested: I am not, however, very fond myself of bonds, because I have found when a party who has given bond has failed, that either from sufficient inquiry not having been made when the bond was taken, or from the officer on inquiry not having been able to ascertain their real circumstances, that the sureties also proved insolvent; for if they are solvent,

instead of the money being at once paid, the demand of it produces a succession of applications to the Treasury from the sureties, in which they are not always unsuccessful in obtaining a remission of a considerable part, or the whole of the debt.

As a general principle you think a bond is not desirable as an interference with trade?—I do not think it is for the reasons I have given, and also because parties may be able to set up with a small capital, without being able to find friends willing to give bond; a bond to the Crown is an immediate charge upon a man's estate.

These extracts from the evidence make it clear that the Legislature has proceeded upon a wrong principle, in placing, by a five months' credit, the trader who has capital in an unfair situation relatively to his competitor who has none. Under the pretence of regulating the manner in which the malt duty should be charged and paid, it has interfered most unnecessarily and very injuriously by supplying one class with the means of carrying on the trade, while the other class has to acquire those means by years of labour and parsimony in accumulating capital.

By thus encouraging persons to become maltsters who have not capital, the difficulty of preventing the evasion of the payment of the duty is greatly increased. The great practical difficulty the Excise has to deal with in collecting all duties is the controlling of the tendency which prevails among traders, who possess little or no capital, to evade the payment of them; and therefore nothing could have been more unwise than voluntarily enacting a legislative regulation for encouraging small traders to embark in the business of making malt. To discourage small capitalists by legislative regulation is clearly improper; but it is equally so to go into the opposite extreme, and give a bonus, by long credits, to men to embark in Excise trades who have no capital at all.

Appendix No. 12. The Commissioners of Excise say, in a letter to the Treasury, dated 28th of August, 1833,—'That the effect (of not allowing credit as at present) might be 'to drive persons of small capital out of the legal trade, and induce them to resort 'to private malting.'

The reason here given for continuing the credit we do not consider a good one. The apprehension of the evil of driving persons of small capital out of the legal trade, and inducing them to have recourse to private malting, should not be allowed as a sufficient cause for continuing the positive evils which arise from the credit; for if the contemplated evil of private malting were to arise, it would not be a greater one than that of the evasion of the duty, which now takes place extensively in consequence of many licensed maltsters having embarked in the trade on the credit which Government gives them with the purpose of making profit by committing frauds. But if this argument of the Commissioners were a sound one, they should propose to allow a similar credit with regard to the other Excise duties, in order to encourage small capitalists, and prevent private illicit dealings; an arrangement to which, if proposed, they would, no doubt, be inclined and able to urge many objections.

If maltsters had any difficulty in finding a market, there might be some excuse for giving long credit; but no such difficulty exists; on the contrary, as the demand of the brewer for malt is regular and constant, there is no trade under the Excise which can so easily pay the duty when it becomes due.

The regulation for allowing a five months' credit was, no doubt, suggested by the common belief that every person who carries on a trade is benefited by credit, in proportion to the extent of it; but if the effects of long credit be investigated, it will appear that in proportion as dealings are founded on capital kept in activity on short credit, the welfare and prosperity of individuals and of the community will be best promoted, and consequently that long credit constantly does more harm than good. There now can be no dispute that the vast scale of credit which the

excessive use of paper money introduced chiefly contributed to the great mercantile convulsions of modern times; and that the cause of trade having been since 1826 in a much more stable condition than it was before that period, is the change which has taken place in all transactions being now more supported by capital. It would therefore appear, from these considerations, that the common belief that credit is, under all circumstances, a benefit to a man in business, has been improvidently adopted, and that the Legislature in acting upon it, as in the case of the malt credit, has committed a great mistake.

Some maltsters have proposed the allowing of malt to be bonded as a substitution for the credit which is now given; but Mr. John Young states the trade do not approve of the bonding system: he says, 'The trade consider that the 'effects of bonding will be injurious to them, and are decidedly opposed to it.' Appendix No. 64.

We should not be disposed to give our sanction to this plan of bonding, even if the whole trade had been in favour of it; because we cannot discover any thing in the business of making malt, or any difficulty in finding a market for it, that makes it expedient to have recourse to such a measure to assist those who carry it on to pay the duties.

The allowing of spirits to be bonded has been referred to as a precedent for bonding malt; but the case of spirits differs entirely from that of malt. The only way by which illicit distillation could be suppressed has been admitted on all sides to be by encouraging small capitalists scattered over the country to become licensed distillers; whereas, in the case of malt, the main object to be had in view, as will be shewn in a subsequent part of this Report, in order to suppress the evasion of the duty, is to confine, as much as possible, the business of malting to large capitalists and large towns.

Mr. Patrick Stead, in giving his evidence, referred to a recommendation of a Committee of the House of Commons, that maltsters should be allowed to bond their malt, and 'not be called upon to pay up the duties until the market suited 'to enter and pay the duty.' This recommendation was made in 1821, with the view of securing good prices for barley for the farmers just after the harvest, under the notion that what made the prices low at that season was the paying of the duty by the maltsters: but this seems to have been a mistake, for low prices after the harvest are the consequence of farmers being under the necessity of selling their barley to obtain means for fulfilling their engagements for rent and other disbursements, and not of the maltsters being in want of money. Ib. No. 61.

We have now fully examined this question of the five months' credit in all its details, and we beg to conclude the discussion by saying, that upon the fullest consideration of them we feel ourselves called upon strongly to recommend that this credit should be discontinued.

Evasion of Duty.

In the extracts we have given from the evidence of the Chairman of the Board of Excise and their officers, it is stated that very little evasion of duty takes place; but the following quotations, from the examinations of maltsters, contain facts which make it apparent that the duty is extensively evaded.

Mr. JOSEPH TAYLOR.

I think Government have never turned their attention sufficiently to protect the fair trader, and to prevent fraud;—that an immense fraud is going on at this moment I am well aware. I am in the habit of seeing immense quantities of malt both in the country and in London, much of which is purchased in the London market, which I know can never have paid the duty, or it could not have been sold at the price. Ib. No. 53.

Is that matter of constant occurrence?—Daily, and to the injury of all our trade in our part of the country; I think that has rather increased of late.

What period would you go back to?—Seven years. That the duty is evaded to an enormous extent I am certain; I believe I am not going too far when I say that the maltsters, in our part of the country, have ever been considered honest maltsters. Now we, for the last two years, have been losing money by our trade; and I come to the market at London, and see malt of nearly the same quality bought at 5*s.* to 7*s.* a quarter less than I can afford to sell my own; and I know, from that very circumstance, that that could not have paid the duty.

I beg to add further to my evidence, that I have very attentively read the Tenth Report of the Commissioners of Excise Inquiry, and I have every reason to believe the malting trade of England is fast approaching to that of what Ireland is, and that the fair trader must be compelled to relinquish his trade in malt-making unless he is better protected; and I quite agree with many of the evidences given in the Irish Report, that there cannot be a better criterion to judge of fraudulent practices being carried on, when the quality and prices of the malt brought into the London market is known, and which is sold so much below what I can afford to sell it for.

Mr. EDWARD CHUCK.

Appendix No. 54. Is there in your opinion much evasion of the duty in England?—I can only say that at Ware we go justly to work; we work as closely as men can do: but malt frequently comes to market from Norfolk and Suffolk, and from the west of England, 5*s.* 6*d.* and sometimes even 7*s.* a quarter under ours; then I should make allowance for our better quality; but one cause of malt being bad is the running the duty. I should say that, supposing the difference to be 6*s.*, half of it may be owing to the difference of quality; but I think the duty must have been evaded. I would beg leave to suggest another thing: I think there should be this distinction made—there are innocent mistakes that might be looked over; but when fraud is completely brought home, I think they never ought to mitigate the penalty.

Mr. WILLIAM WESTRUP.

Ib. No. 56. Have the fair traders much reason to complain that they are undersold in the market by traders who are not fair?—There is a great complaint of that; generally speaking, they suppose that the malt cannot be made fairly, or otherwise it would not be sold so low.

Where does that malt come from which is supposed not to pay the whole duty?—I could not undertake to say that: of course, the London market is the great receipt for all malts; but any of the country maltings that are very rarely surveyed may be the places that it is received from.

What makes you say that the country maltings are surveyed rarely?—They cannot be surveyed so often.

You think that advantage is taken of this want of more frequent survey to get malt into the market that has not paid duty?—Yes.

Is the price of the malt in the market sufficient to pay the cost of the barley, the expense of the manufacture, and the duty?—I do not think it is.

Then, in point of fact, the price is a proof of the evasion of duty?—The price seems to be a proof of that, unless the trader loses profit so much that he cannot go any further.

You say that some malt is sold at 50*s.*; where does that come from?—From Suffolk and Norfolk.

What does that barley cost?—About 32*s.* or 33*s.*

Then, with respect to the malt that sells at 50*s.*, the barley and the duty together would come to 52*s.* 8*d.*, therefore there must be a loss of 2*s.* if the duty is paid?—Yes.

Mr. JOHN LYALL.

Ib. No. 57. Do you think that in England the duty is very generally paid?—I think it is, with the exception of some places in the country: the malt that comes from the country is frequently sold very low, and that leads me to infer that either they buy the barley very cheap, or there may be a little evasion of duty.

Judging from the price of the malt in the market, do you think the duty is evaded?—I think in the country places it is evaded, as ship-malt is sold at very low prices in Mark Lane.

Do you find that the malt that comes from the country interferes very much with your trade?—Not as a brewer; but if I was merely a maltster, I would not enter into the trade on that account.

Mr. JAMES FISON.

Ib. No. 59. Can you form a notion of the probable extent to which the evasion of the duty is carried on in the country?—No; in our immediate vicinity it is not carried on at all: it is chiefly in the woodlands of Suffolk and Essex, where there are some malt-houses at a distance from the towns.

Where do they find a market?—In London.

Is it what is called ship-malt?—Yes.

And it sells at a price which shews that the duty could not have been paid?—Yes.

You believe that to be the fact?—Yes; but not to the extent which might appear on a cursory view. Part of the reason for thus selling low is the increase on the quantity; they could afford to sell their ship-malt 4*s.* a quarter less than we could ours, and still pay the duty.

Still you come to the conclusion that there is fraud?—Yes; but I think it is declining.

Are the Excise very active in trying to suppress it?—Yes; but there are so many opportunities in retired villages which do not exist in towns, that to suppress it entirely would be very difficult. In large concerns I do not think there is the least fraud: with respect to our own, taking that as an example, we have forty or fifty men employed at different places, and should be laying ourselves open to them, as well as to the officers, if we committed fraud; but it is in the small malt-houses, where they do the work themselves, that they commit frauds on the revenue. I think the making of the patent malt, as it is called, is a very bad thing for the revenue, and likewise for the upright and honest trader.

What is patent malt?—It is a malt of inferior quality burnt until quite black: the fraudulent traders would have very great difficulty in disposing of their malt (because they make a very inferior quality) were it not for the makers of black malt; but it does not signify what is the quality of the black malt, it is used only for colouring.

It is used principally by the great porter brewers?—Yes, it is only used in porter; the colouring was formerly given by porter malt, but they have of late years adopted the plan of colouring by this blacking as they call it.

It goes a great deal further; does it not?—Yes; but then it is destroyed entirely; there is no substance in it.

It is of no use but for colouring?—Of no other use.

Is there a considerable quantity used?—Yes; some thousand quarters annually.

Still they must use other malt to give the flavour?—Yes; but this affords a facility for getting rid of the malt fraudulently made.

It is used for the brown stout?—Yes, it is; and I do not see how Government could interfere to prevent it: but I mention it as an illustration of the state of the trade.

It cannot be used as a substitute for malt?—No; it is charred.

Mr. HENRY ALDRICH.

With regard to the evasion of duty to which you have alluded, do you think that takes place to any considerable extent?—I have no doubt of that. Appendix No. 60.

What leads you to form that opinion?—From circumstances I have heard and seen of malt that has been produced at relatively a very low price in the market.

Is that matter of frequent occurrence?—Yes; I think it occurs throughout the season: the last two or three years it has been going on in pretty much the same sort of way as it used to do.

You think it is a regular system?—Yes.

Does that interfere with your sales?—Yes; it has had a very serious operation on individuals who have not made the finest quality; going from particular districts where it has been carried on to a great extent, they have not looked at the real quality of the malt, but have formed the opinion that coming from that district it had not paid the full duty.

Have you known any great diminution of business in consequence?—I believe it has been a great check to respectable men in the neighbourhood, who have done but little comparatively in consequence of it.

Then it has driven respectable men out of the trade?—It appears very much like it; there has been so much restriction with regard to the Excise in every department, the fraudulent man has escaped, and the man who wishes to go on in a straight-forward way has been injured by overcharge.

What description of maltsters are those that carry on the fraudulent trade?—Country maltsters—men out of the towns—in the rides, as we call them. I believe in our town, where a great deal is made, that it all pays the full duty; it is feared that it comes out of the districts where the survey is not so strict.

Are there a great many houses in those districts?—Not so many malt-houses; but this is not by maltsters, but persons who have no entered places; likewise that there is malt made without paying duty by private individuals, farmers, labourers, &c., in the agricultural districts.

How do they manage it?—It is only matter of guess; but it strikes me that it is introduced into some unentered place, steeped in the first instance, moved about as well as they can do it, and then introduced on to the kiln.

Is it brought on to the kiln in an entered house?—So I conjecture.

Then there must always be a public malt-house connected with it?—Yes; I have no doubt of that, or it could not go on to so great an extent.

The constant sale of malt at the prices you allude to, makes you feel quite certain there must be an evasion of duty?—It appears to me so. There were repeated instances on the market in Mark Lane last year: there was malt selling as low as 35*s.* a quarter, while I was making 57*s.* and 58*s.* of mine.

What would the barley cost?—The barley would cost much the same; but it operated against us in both ways: those men could go into the market, and it did not signify to them paying a shilling or two a quarter more than we could afford to give; they raised the price of barley and lowered the price of malt.

Was it an inferior article?—Yes, generally so; and perhaps not all of it malted.

Could it not be seen to be inferior?—Yes.

It is impossible to account for the lowness of price but on the supposition of the duty not being paid?—Yes; it would be impossible to pay the duty and sell at that price, for it is barely the price of the barley.

The malt you allude to is made in your country?—Yes; in particular parts of the country, and perhaps in others.

Do you know any particular neighbourhoods in which it is made?—No, I cannot speak to that; but it has operated very seriously against the fair trader. It is a matter of general complaint; for the whole of the last season there were one-third of the malt-houses in our town not put to work, not exactly from that circumstance, but this overcharge, which arises from the mode of taking the floor-charge; it was never contemplated that that which was given up in lieu of the certificates would amount to a direct duty.

In giving these opinions respecting the evasion of duty, you speak the opinion of the principal maltsters in your district?—Yes. It strikes me there is a great want of system in the check upon those fraudulent makers on the part of the Excise; no man who knows his duty, who goes into the malt-house and sees, which he has an opportunity of doing, the malt after it is dried, can doubt there is something wrong in the manufacture of it.

You think if the officers were more alert they might check it?—I think if there were more officers in the country districts, of course they would have a better check upon it.

They are entirely left to the supervisor or to the officers under him?—Yes.

Did you ever hear of the Surveying-General-Examiners making frequent inspections?—Yes; I believe they frequently make inspections; but they are no sooner in the neighbourhood than it is known. I should think it appears to be the feeling that previous to their going into the districts to which they are appointed, the fact is known.

Does the demand for malt correspond with the supposed increase of brewing in the country in consequence of the duty being taken off?—No; I think not.

Is the difference supplied by fraud?—A great deal, I should say: in other counties we have not had so much malt in former years: there has been a larger make I understand. In the western counties they have made more malt in the last two years; but in our county we have been much under the usual make, and I think there will be a great deficiency this year: there was one building, which cost 2,500*l.* only a few years ago, has been taken down as well as others. Every well-disposed man, with regard to the trade, is afraid to enter it.

On what account?—The trade is made so bad in consequence of so much malt being made at a duty less than that he is subject to.

Then, in point of fact, the trade is in an unsatisfactory state; there appears to be wanting a greater effort on the part of the Excise Board to protect the fair trader?—Yes.

Is that an opinion entertained by all the respectable maltsters?—Yes; there is vigilance enough as far as the fair trader is concerned; indeed it goes too far with the fair trader; they are too close and too strict with him: it cannot be contemplated by Government that a man should pay for more malt than he actually makes; but that is the general complaint. A great many of them keep an account against the Excise. I wetted so much barley, and here is a quarter or two, to say, four or eight bushels, overcharged in the duty upon fifteen or twenty quarters, and more particularly in mild weather like the present, when it will vegetate so much sooner.

Mr. PATRICK STEAD.

Appendix No. 61.

I should wish to mention individually that the surveying of country districts, styled rides, is, in my opinion, very bad, and admits of a great deal of fraud. I understand that is felt in the neighbourhood of Ipswich, where I had some business ten years ago. I purchased a great deal of malt in Ipswich cheaper than I could make it; that malt is made in the country, brought into Ipswich to be sold, and very often mixed and sold with other malt at a low price. The last year I heard a great deal of it came to London, and was sold at 35*s.* a quarter. I have been informed of that; but some of the factors in Mark Lane can give more certain information: a great deal of that malt goes into the hands of parties in London, who make roasted malt to colour beer. If there were some strict survey on those parties, I think it might be useful.

Is this a business carried on to any considerable extent?—I believe to some considerable extent; all porter is coloured by that description of malt called "patent malt."

Is the practice of making fraudulent malt in the neighbourhood of Ipswich carried on to a considerable extent?—I cannot say to what extent; it can only be made by working maltsters who reside beyond the eye of the officer. The maltster working it himself has no chance of information against him, I suspect.

You think that the surveys in rides are not so strict as they ought to be?—They are not so often repeated as they should be. They are only once in two or three days.

Is it an opinion general among the maltsters in your neighbourhood that the surveys in the country are not sufficiently correct?—I believe it is generally.

The consequence of that is a considerable evasion of the duty?—I should conceive there is. I never saw any of that description of malt down in Yarmouth; but I have met with it at Ipswich.

Do you find that your sales are injured by coming into competition with that fraudulent malt?—There cannot be a doubt of it.

Is that the case with Mark Lane?—Yes; as well as with respect to that sent to Liverpool. A great deal of our malt goes to Liverpool.

The injury you sustain is owing to a considerable quantity of malt being sold in the market that has not paid the duty?—Yes; for it enables the party, who mixes that malt with better malt, to sell his malt at a lower price. At Yarmouth we ship a great deal of our malt to

Liverpool; of course, if there is a cheaper kind of malt thrown into the market it must affect us most materially, whether the malt comes from Ipswich, or Ireland, or elsewhere.

The price of that cheaper malt is a price not less in consequence of fair competition, but, perhaps, in consequence of the duty not being wholly paid?—I should think so.

Is the difference so great as to lead to that conclusion?—I have been told that a factor in Mark Lane has sold malt at 35*s.* a quarter, when the price of barley was 28*s.* or 30*s.* per quarter, exclusive of duty and expense of making. I think a remedy might be had for the rides in this way, that a law should prohibit from this time malt-houses being set up in such situations where officers would find it not convenient to attend.

Mr. HENRY FEATH.

Do you conceive the duties are much evaded in Scotland or England?—I think, if you compare the prices of malt in the London market, and the different markets which supply the London market, with the prices of the unmalted barley, that there must be a considerable illicit trade carried on there as well as here. For instance, I have seen barley quoted at 38*s.* to 42*s.* the quarter, while malt has been selling at 54*s.* to 60*s.* Appendix No. 90.

Have you seen that lately?—I think a year or two ago; and if the prices current are looked to now, adding the expense of manufacture to the price of the barley, there must be a good portion of grain malted which has not paid the duty.

Some of the respectable houses do not complain of the evasion of duty; they say that the laws work well?—I should put it to them in this way:—you pay 40*s.* a quarter for your barley, you pay 20*s.* 8*d.* duty upon that quarter, that is 60*s.* 8*d.*; what quantity of malt will be the result of that quarter of barley?

What ought it to be?—The barrel of Irish barley is 224 lbs., the quarter of English barley, at 52 lbs. per bushel, is 416 lbs. It would take 32 lbs. of barley, if received in the rough state, as in Ireland, to be added to the English quarter, to make the same quantity of malt; that is, to have two stones of barley and 4 lbs.: it would take 448 lbs. of barley to make a quarter of malt, and 224 lbs. would make half a quarter.

Taking the price at which you suppose the English maltster to buy his barley, and adding to that the duty to be paid on the malt made out of it, what price ought he to get for his malt?—416 lbs. cost, I will say, 40*s.*, 32 lbs. will cost 3*s.* and a fraction, thus his barley will stand him in 43*s.* in the first instance, without the expense of carrying home; the duty upon that would be 20*s.* 8*d.*; he cannot make it at less than 4*s.* 8*d.* to 5*s.* a quarter, that is for the house-rent and labour, &c. When a man does it on a large scale he can do it for 4*s.* 6*d.*; if he does it on a small scale it will cost him perhaps 4*s.* 10*d.*, that will be 67*s.* 10*d.* a quarter it will stand him in, without interest of money, or any thing to enable him to carry it to the London market; then there is the carriage from the market in its raw state, and the transport afterwards to the place of sale, 1*s.* 6*d.* a quarter; and if he did not get more than he paid duty of Excise upon, he could not sell malt at 54*s.* to 60*s.* per quarter. The London brewers are his, the dry maltster's, great customers; now, adding that 1*s.* 6*d.* freight, it stands 69*s.* 4*d.* to land in London; then there is a commission for the selling of it; and then is his, the maltster's, own profit. I have seen in the London prices current malting barley quoted at 40*s.* and 42*s.*, while they quote the prices of malt 58*s.* to 68*s.* Now if he, the maltster, did not get something over and above what he made it for, it would be a losing trade. I believe the factorage is 1*s.* a quarter; then there are the different dues that are payable in the city of London. Suppose there was an average struck between the 58*s.* and 68*s.*, that would make it worse, for not one lot in ten reaches the top price.

Price of Malt in London, 18th November, 1833.

Essex, Norfolk, and Suffolk . . 48*s.* to 56*s.*, average 52*s.*
Kingston and Ware . . . . 55*s.* to 63*s.*, ,, 59*s.*

Price of Barley.

Kent, Essex, Suffolk, and Norfolk, fine . 31*s.* 33*s.* 35*s.*, average 33*s.*

	£.	s.	d.	£.	s.	d.
Average price of barley	1	13	0			
Duty on a quarter of malt	1	0	8			
Expenses—say labour, coal, screening, carriage from wharf . .	0	5	4			
				2	19	0
Interest on capital advanced for barley 33*s.*, labour 5*s.* 4*d.*, for four months				0	0	4
				2	19	4
Average of Norfolk and Suffolk				2	12	0
Difference				0	7	4

Price of Malt in Liverpool, 15th November, 1833.

54*s.* to 58*s.*—average per quarter				2	16	0
Price of malting barley 34*s.* to 36*s.*—average	1	15	0			
Duty on one quarter malt	1	0	8			
Expense of manufacture, &c.	0	5	4			
				3	1	0
Difference				0	5	0

Mr. ARTHUR GUINNESS.

Appendix No. 97.

I am of opinion that smuggling exists in that branch of trade in England.

Do you think the duty is evaded to any very considerable extent?—I think it is, and that the general price of malt, compared with that of barley in England, proves that smuggling prevails, as, if the full duty was paid, the price of malt would be higher. It is true, that some of the best malt, for instance, that from certain parts of Hertfordshire, bring much higher prices than those usually quoted and published, for I believe these malts seldom are publicly shewn for sale at Mark Lane; and I think it probable that the full duty on such malt is paid. Another circumstance leads me to suspect that the malt duty is more or less evaded in England. Prior to the late alteration in the revenue law, as relating to the cross-channel trade, we occasionally, through an agent, purchased and shipped malt in London; and it not unfrequently occurred that the seller declined to deliver the purchase, not choosing to make the affidavit that the full duty had been paid, which was a requisite step towards securing the drawback.

Mr. JOHN ALEXANDER.

Ib. No. 98.

Suppose the law in Ireland, being the same as in England, and that in England it is adequate to secure the revenue upon malt, how happens it that it is not in Ireland?—I am satisfied it is not adequate in either country, and I am satisfied that they smuggle in England to the amount of 20 per cent.; they could not sell at the price they do unless there was a reduction in the duty.

What is the price of malt in England?—From 50*s.* to 55*s.* a quarter.

In what way do you make out that that is not a sufficient price?—If the duty was all paid it would not be.

What ought it to be?—Sixty shillings at least.

What do you put the barley at?—Thirty shillings a quarter, or 32*s.* for fine malting barley.

The duty is 20*s.* 8*d.*?—Yes.

What is the expense of malting?—I should think, including the expense of selling the malt by commission, if it was any distance it would be about 10*s.* a quarter. I have had a good deal of conversation with an officer here, Mr. Logie, and he agrees with me that there is a considerable deal of smuggling in malt in England, and always has been.

Ib. No. 22.

According to the opinion of Mr. Archibald Dunlop, formerly an extensive distiller in Scotland, the malt duty is very much evaded in that country. He says in his letter to us, dated 19th May, 1835: "My answer to the first question, 'whether the malt duty is much evaded in Scotland, in entered or unentered houses?' must necessarily be more matter of opinion than actually of fact; I have, however, no doubt that there is considerable evasion of duty, both in the entered and unentered houses. I am still more satisfied, in reference to the second question, that much raw or unmalted corn is used in the making of beer in Scotland, especially beer of the lower qualities."

In order that the evidence we have here introduced may have its due weight, it is necessary to state that several of the witnesses express not only their own opinions but those also of many other maltsters. Mr. Joseph Taylor not only carries on the business of a maltster to a considerable extent, but is, at the same time, engaged 'as a commission-man' for Cambridgeshire, Essex, and a part of Hertfordshire. He says that the opinions of those maltsters for whom he acts are the same as his own. Mr. James Fison of Thetford, Mr. Henry Aldrich of Ipswich, and Mr. Patrick Stead of Yarmouth, were deputed to attend us by the maltsters of their respective neighbourhoods.

As all the other circumstances under which the witnesses gave their evidence make it appear to be well entitled to credit, we are of opinion that it establishes the following facts:—

1st. That malt is sold for a price that is insufficient to pay the expense of making it, and duty.

2dly. That it is sold throughout the season, and in large quantities, at this price.

3dly. That the duty is evaded to a great amount.

4thly. That the maltsters who pay the duty honestly are greatly injured by the competition of those who do not pay it.

As to malt being sold for a price below what is sufficient to pay the cost of making it and the duty, this clearly would not be a proof of an evasion of the duty, if it were of rare occurrence. But that is not the case; for the witnesses state that malt is sold for too low a price to be an honest one throughout the season; and therefore it is evident that a regular system of evading the duty has been extensively established. It is right, however, to observe, that the degree of the evasion of duty should not be set down at the whole of the difference in the prices of malt in the market; for the quality of the grain, and the skill and care with which the making of malt is conducted, will have a considerable effect on the cost of making it, and on the quantity made from given quantities of grain.

The fact that the fair traders suffer great injury from competition with unfair ones, is fully borne out by those parts of the evidence which shew that some maltsters have stopped doing as much business as formerly, and that malt-houses have been pulled down. Mr. John Lyall, a brewer and maltster, says, "If I was merely a maltster I would not enter into the trade on that account." Mr. Henry Aldrich says, "In our country we have been much under the usual make. There was one building, which cost £2,500 only a few years ago, has been taken down as well as others. Every well-disposed man with regard to the trade is afraid to enter it." Appendix No. 57. Ib. No. 60.

On the whole therefore, on a due consideration of the evidence on this question of the evasion of duty, and of the station and character of so many witnesses who possess the means of being thoroughly well acquainted with every thing going on in the trade, we find it impossible not to come to the conclusion, that a very extensive system of evasion has been and is now carried on.

But it appears that the Excise department take a different view of this question. The following evidence of Sir Francis Doyle, the Chairman of the Board, we have already inserted in this Report, but as it bears so directly on the point now under discussion, we insert it again:—

In your opinion is it the practice to evade the duty to any extent?—I do not think to any extent, compared with the legal production of malt. I have no facts to justify such a supposition; and the result of the inquiries I have made from time to time has not been such as to lead me to suppose that there are frauds to any extent. Ib. No. 44.

Do seizures often occur?—Not often. Occasionally our officers have detected the couches of malt rather compressed, by which the gauge is a little diminished; but that is the only class of fraud we have noticed lately, and that not to any extent.

Is there much illicit trade carried on by unlicensed persons?—It is not extensive in England. In some parts of Wales there are cases of that kind occasionally detected, and the magistrates in that country did not use to impose a sufficient amount of penalties upon the parties; but I think that is improved very much, and even there the illicit malting, which was never carried on to any great extent, is carried on to a less extent now than it used to be.

Then, in your opinion, there is no foundation for some evidence that the Commissioners received in Ireland, which went to establish the fact of the evasion of duty by maltsters in England, from the price, as they said, not being sufficient to cover the expense of making the malt and paying the duty?—I did not think so. I think the large amount of duty that is paid is evidence of the contrary; and I do not find that the malt is sold at a price that would not enable the parties to remunerate themselves. There is a great competition in every trade at present.

The Solicitor of the Excise has given the following evidence respecting the evasion of the duty:—

Is it considered that there is any extent of illicit malting going on in England and Scotland?—I cannot speak as to Scotland, but I do not think there is to any very great extent in England, speaking of illicit malting by unlicensed persons. Ib. No. 47.

With reference to licensed persons, do you think they get much malt into consumption without payment of duty?—I think not a great deal; of course, in the large number of maltsters there are, there must be many that evade a portion of the duty; but where officers are active and attentive to their duty, we find that detections are very frequently made.

Some of the witnesses examined in Ireland attempted to shew that there must be a great deal of fraud, by referring to the price of malt, saying that the price would not pay the cost of the corn, the duty, and the cost of manufacture?—I have had accounts of that sort laid before me with reference to the prices in Ireland, and it was most conclusive, certainly, that there must be considerable frauds; but I have never heard the same statement with respect to England; and I think, looking at the number of persons in England who are extensive maltsters, and men of large capital, they would very soon make representations if they were injured by it—I mean men who would be above engaging in any illicit transactions.

Is there much malting going on by unlicensed persons?—There are not many of such cases coming before me; I have had some.

Then you do not consider that it is extensively carried on?—Not within my own experience.

The difference between Sir Francis Doyle, and the maltsters who maintain that the duty is extensively evaded, is a difference as to a matter of fact; namely, the insufficiency of the price of a large portion of the malt that is sold in the market to pay the cost of making it, together with the duty; for Sir Francis Doyle expressly says, that he does not find 'that malt is sold at a price that would not 'enable the parties to remunerate themselves.' Mr. Dehany has formed his opinion under the same impression, for he says he never heard, with respect to England, that the price of malt would not pay the cost of the corn, manufacture, and duty. He admits, when referring to Ireland, that if it would not, it would 'be most conclusive, certainly, that there must be considerable frauds.'

Sir Francis Doyle further says, that he thinks the large amount of duty that is paid, is evidence that the duty is not evaded. But it seems to us that the amount of duty paid should not be considered as conclusive evidence on this point. In the first place a considerable portion of the large amount of duty now paid is the effect of the repeal of the duty on beer; and, secondly, other circumstances have taken place besides the repeal of the beer duty, to give rise to a greater consumption of malt and a greater revenue from it; such, for instance, as the increase of the population and of the wealth of the country; and therefore it is clear that, notwithstanding the large amount of duty that is now paid, the evasion of it may be very extensively going on.

Appendix No. 47.

The Solicitor of the Excise says, in support of his opinion, that no representations have been made by the trade to the Board, as they would have been, as he adds, by maltsters of character and large capital, in consequence of the injury which they would have sustained by having been undersold by those maltsters who evaded the duty. But, although this circumstance has the appearance of carrying much force with it, when examined into, it by no means establishes the correctness of the conclusion the Solicitor has come to; for the examinations, not only on the malt duty, but on several other duties, have shewn us that there is a great repugnance on the part of the traders to make complaints to the Board, even in cases where much injury is sustained. The following is an extract from the examination of Mr. Taylor:—

See Mr. Cockburn's Evidence—Glass Report. Appendix No. 32. Also Mr. Gaussen's Evidence—Paper Report. Appendix No. 44.

Ib. No. 53.

Have the trade made any representation of late to the Excise asking for any change?—No.

Then it would appear that there is not any complaint in the trade?—I do not think so, because we have so often made representations without getting relief; there have few applications been made to the Excise or to the Government but what I have been a party to them, and I have seldom found that we have succeeded in our applications.

Ib. No. 44.

Sir Francis Doyle states that seizures do not often occur; and from this circumstance an inference might be drawn that there is little evasion of duty. But although seizures are a proof of illicit transactions, there being few or none, is not necessarily a proof that no illicit trade takes place. In the present instance of the malt duty, the natural consequence of the Board and its officers having formed an

opinion that the duty is not evaded, is to confine the proceedings of the officers to the routine of charging and collecting the duty in the regularly-licensed houses, and not to institute such extraordinary surveys and visitations as would lead to seizures in the country rides, where, according to the evidence, the frauds are committed. If such extraordinary surveys and visitations were made, the extent of illegal trade which is stated by the maltsters to exist, would no doubt be followed by numerous seizures.

When we asked Sir Francis Doyle whether seizures often occur, after he had said 'not often,' he added—'occasionally our officers have detected the couches 'of malt rather compressed, by which the gauge is a little diminished; *but that 'is the only class of fraud we have noticed lately, and that not to any extent.*' The observation we feel called upon to make on this statement is, either that the Board of Excise are imperfectly acquainted with what is going on with respect to the collecting of the malt duty; or that the maltsters whom we have examined concerning the frauds that are committed, have given us very inaccurate information. Appendix No. 44.

There are, however, several circumstances connected with the question of the evasion of the malt duty, which seem to corroborate the evidence of the maltsters.

The duty is so high as to create a powerful temptation to evade it; and therefore establishes a strong presumption that this evidence is correct.

The facilities which maltsters, who carry on their trade in places at a distance from large towns, have of concealing frauds, is another circumstance which strengthens the opinion that the duty is extensively evaded. In towns, where the officers reside, a malt-house is surveyed at least once a day, and 'twice 'when the best cistern or couch-gauges are depending;' but the officer is not required to survey a malt-house in an out-walk, when the division can be rode in one day, oftener than four times a week, or nine times a fortnight; and when the circuit is so extensive that it cannot be made under two days, only twice every week, or four times in a fortnight. The number of malt-houses in England is 12,513; of these 7,294 are surveyed daily, 167 nine times in a fortnight, and 5,052 five times in a fortnight. Ib. No. 33. And see regulations, *supra*, p. 14.

Another circumstance which leads to a strong presumption that the duty is evaded, is the inducement which the five months' credit holds out to persons with fraudulent intentions to embark in the making of malt. The extracts of the evidence which have been inserted in this Report upon the effects of this long credit, explain how it operates in the way now mentioned.

On the whole, therefore, after having carefully examined all that has been asserted by so many respectable witnesses as to the prevalence of an extensive system of evasion of duty, and duly considered the degree in which the several circumstances just mentioned afford grounds of a strong probability that such an evasion does take place, the opinion we have come to is, that the Excise department has not taken a correct view of the subject, and that measures ought to be adopted to secure a more effective collection of the duty.

For this purpose no time should be lost in rendering the survey on the malt-houses in the out-walks more effective than it now is under the ordinary surveying officers and supervisors, by having frequent surveys made by other officers, without notice of their visits and at irregular periods. As the daily survey in large towns is an arrangement which has been made as being absolutely necessary to secure the payment of the duty, it is evident that the control over the very large number of 5,219 malt-houses in the out-walks must be very

defective, and must admit of frauds being easily committed in them, and by unlicensed maltsters connected with them.

It does not appear that the Commissioners have taken any steps to supply the want of a daily survey, such as having surveys made at irregular periods, and without previous intimation of their taking place. The following is an extract from the evidence of Mr. Thomas Bett, a surveying-general-examiner, respecting the control applied over the regular surveying officers, and the maltsters in the out-walks :—

Appendix No. 51.

What other checks are there upon the conduct of the surveying officers; is there any regular inspection by superior officers?—Occasionally the surveying-general-examiner inspects the books and business.

How often may that happen in the course of a year?—That is very uncertain.

Twice a year, or oftener?—I should think in many cases not once a year, or once in two years. The collector inspects the survey-books every sitting.

The following extract from the evidence of Mr. Henry Aldrich has been already given :—

Mr. HENRY ALDRICH.

Ib. No. 60.

In giving these opinions respecting the evasion of the duty, you speak the opinion of the principal maltsters in your district?—Yes. It strikes me there is a great want of system in the check upon those fraudulent makers on the part of the Excise; no man who knows his duty, who goes into the malt-house and sees, which he has an opportunity of doing, the malt after it is dried, can doubt there is something wrong in the manufacture of it.

You think if the officers were more alert they might check it?—I think if there were more officers in the country districts, of course they would have a better check upon it.

They are entirely left to the supervisor or to the officers under him?—Yes.

Did you ever hear of the surveying-general-examiners making frequent inspections?—Yes, I believe they frequently make inspections; but they are no sooner in the neighbourhood than it is known. I should think it appears to be the feeling, that previous to their going into the districts to which they are appointed, the fact is known.

Then, in point of fact, the trade is in an unsatisfactory state; there appears to want a greater effort on the part of the Excise Board to protect the fair trader?—Yes.

Is that an opinion entertained by all the respectable maltsters?—Yes; there is vigilance enough as far as the fair trader is concerned; indeed it goes too far with the fair trader, they are too close and too strict with him.

Another measure, which is evidently desirable, is to abolish the five months' credit, and to require the duty to be paid at the end of every six weeks. But we shall hereafter shew that, even if these measures were adopted, we do not think that they would provide a remedy for the existing evil. The remedy which, if practicable, would be the most effective, is the diminishing of the temptation to evade the duty by making a considerable reduction of it.

Before we dismiss this subject, we beg to call the attention of your Lordships to the following return, which is immediately connected with it, of the total amount of penalties against maltsters awarded, remitted, and recovered in England, Scotland, and Ireland respectively, in the year ended 5th January, 1835 :—

	Amount of Penalties							
	Awarded.	Remitted.			Recovered.			
	£.	£.	s.	d.	£.	s.	d.
England	10,958	6,741	18	10	2,707	16	2
Scotland	6,565	4,689	9	6	915	19	0
Ireland	1,025	143	10	0	405	0	0
The United Kingdom	18,548	11,463	18	4	4,028	15	2

Excise Office, London,
21st April, 1835.

G. A. Cottrell,
First General Accountant.

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The fact which appears in this return, of penalties to the amount of £11,463 having been remitted in one year, out of £18,548 awarded, is, we are of opinion, sufficient to justify us in believing that the same observations which we have made in former reports on Excise prosecutions are applicable to the prosecutions which take place with respect to the malt duty. There certainly must be strong grounds for some change, when traders are so heavily amerced, with no other result than the remittance of the punishment to which they have made themselves legally liable.

IRELAND.

In our Tenth Report we inserted extracts from the examinations of several witnesses concerning the collection of the malt duty in Ireland, and we expressed our sentiments upon this subject in the following terms :— 10th Report.

"We are of opinion that the perusal of the foregoing extracts cannot fail to convince your Lordships of the existence of the following facts :—

"1st. That illicit malting prevails to an immense extent in Ireland, notwithstanding the constant efforts of the Excise to suppress it.

"2dly. That the annual revenue is much less in amount than it ought to be.

"3dly. That the entered maltsters cannot continue to carry on their business with profit, unless they have recourse to evasions of the duty; and

"4thly. That the illicit practices now going on will rapidly spread over the whole of Ireland, unless the Legislature interfere, and apply a proper remedy."

We introduced the following observations in the concluding part of our Report :—

"The foregoing extracts shew a complete concurrence in opinion on the part of the officers of Excise and the principal maltsters of Ireland, with respect to the cause of the illicit malting, namely, the repeal of what is called the old Irish malt law; and nearly all of them either suggest or admit that the re-enactment of it would be a proper remedy for the evil.

"As, at the same time, these examinations make it evident that this measure may be taken without being productive of any inconvenience, either to the Excise department or to the Irish maltsters, it appears to us that all those circumstances belonging to the subject, which deserve consideration, are favourable to adopting the proposed plan of re-enacting the Irish malt law.

"But if this is fit to be done, no time should be lost in order that a new law may be passed in the present session; for, otherwise, the illicit malting would go on without interruption for nearly a whole year, in consequence of the time it would take to pass an Act in the next session, and give sufficient notice of its being brought into operation."

No legislative measure was adopted in consequence of this suggestion, and according to the information we have received from sources of authority, there is every reason to believe that the practice of illicit malting still prevails in Ireland, excepting in so far as the high price of barley may have, in some degree, had an influence in checking it, by enabling the growers of this kind of grain to sell it to advantage, without having recourse to malting it.

Parts of the examinations of the English maltsters confirm the evidence of the Irish maltsters, with respect to the extensive evasion of the duty in Ireland, and shew that if the illicit malting shall continue to go on increasing as it has done for the last two years, the fair trade in England will be seriously injured in consequence of the quantity of porter exported from Ireland to England, made of malt on which no duty has been paid, and also in consequence of the great quantity of this malt which is imported into England.

The following are extracts from the examinations of Mr. Patrick Stead, and Mr. John Young :—

Mr. PATRICK STEAD.

Appendix No. 61.

Do you send any (malt) to Ireland now?—Previous to the time of the certificate system being abandoned I sent a great deal to Ireland, but since that period I have not sent a bushel; and I understand there is not now a tenth part of the malt duty paid in Ireland. I find that the malt duty paid in England in the year ending the 10th of October, 1833, was on 4,242,279 quarters; in Scotland, 530,365 quarters, and in Ireland, 247,594 quarters; and the proportions that bore to the population of the respective countries were as two bushels and $\frac{50}{100}$ths to each individual in England; one bushel and $\frac{70}{100}$ths to each individual in Scotland; and no bushels, but $\frac{25}{100}$ths of a bushel in Ireland, according to the population; so that each individual in England pays for two bushels and $\frac{50}{100}$ths, and Ireland pays only $\frac{25}{100}$ parts of a bushel. Mr. Alexander, of Carlow, was over here about twelve months ago: I had a good deal of conversation with him; he is very extensively concerned in the malt trade. He told me he had been obliged to abandon his malt business in consequence of the great evasion of duties in Ireland: that he could do no business unless something was done with regard to the more rigid collection of duties in Ireland. I think that it will become of great consequence, for the Irish porter comes over in very large quantities from Ireland into England, without being subject to the duty of malt; it is, therefore, cutting out the English porter from Liverpool and Manchester; nay, even it comes into London in large quantities, and increasing daily. Mr. Bass, the eminent brewer at Burton, tells me that it is selling next door to him at Burton cheaper than he can make it.

Do you attribute the loss of your trade to Ireland to the circumstance of its wants being supplied by smuggled malt?—Most decidedly.

Mr. JOHN YOUNG.

Ib. No. 64.

Did you ever sell malt in Ireland?—No.

Supposing a great extent of fraud prevails throughout Ireland, and a vast quantity of malt is brought to market that has not paid duty, does that affect the English trade?—Decidedly.

In what way?—The Irish malt is offered in the Liverpool, Manchester, and other neighbouring markets, at 10*s.* or 15*s.* per quarter below the price an English maltster could make his malt at; and I have repeatedly heard two of the principal maltsters in Wakefield say, who are Messrs. Walker and Casson, and S. H. Armitage, who have each regular establishments in Manchester, and send the whole of their malt into Lancashire, 'that it is 'impossible that the Irish maltsters can pay the proper duty;' that in the various samples of Irish malt they see in Liverpool and different parts of Lancashire, the greater part of it is not more than half vegetated, and to an experienced eye evidently run on the floors, to evade the duty. That they find the quality generally so much inferior to the English in consequence of its not being more than half vegetated, and sold at such extreme low prices, that it is exceedingly injurious to the English maltster, and if allowed to go on increasing as it has done for the last two years, will of necessity be perfectly ruinous to the fair trader; the quantity having of late increased to a great extent. It also affects the English trade in another way; which is in the immense importations of Irish porter, which, during the last few years, has been sold at such extreme low prices, that no English brewer can compete with it. It is also a fact, that a commission of 20 per cent. is paid on this porter to the salesmen and agents; there is also the heavy charge of freight and land carriage to *all parts of* the north of England, which makes it obvious to every thinking person that the Irish malt, from which it is made, cannot possibly pay anything like a fair proportion of duty; and this very large importation of Irish porter diminishes very considerably the consumption of English malt, and is a great loss to the revenue.

In order to obtain the assistance of the Commissioners of Excise, in forming a correct opinion upon the best means of securing a more effective collection of the Irish malt duty, we wrote the following letter to them:—

Sir, *Office of Excise Inquiry, 29th September,* 1834.

It being the intention of the Commissioners of Excise Inquiry to re-consider the question of the collection of the malt duty in Ireland, I am desired by the Commissioners to send you a copy of the Report, which they submitted to the Lords of the Treasury on the 21st of July last on this subject, and to acquaint you that they will be glad to receive from the Board of Excise any observations which the Board may think proper to make upon it.

The Commissioners are anxious to know what efforts the Board of Excise have made, in the course of the last three years, for the purpose of attempting to check the progress of illicit malting in Ireland, and what the reasons are, if any such efforts have been made, of their having failed; and they are also anxious to learn what the opinion of the Board of Excise is with respect to the measures which ought now to be adopted for suppressing the systematic evasion of the duty, which has been found, by the evidence of so many officers of Excise and maltsters, to prevail throughout Ireland.

I have the honour to remain, Sir, your most obedient servant,

(Signed) T. Charles Harrison.

To Sir Francis Doyle, Bart., Excise Office.

In reply to this letter we received one from the Commissioners, dated the 1st April, 1835, which we have inserted in the Appendix to this Report. The following are the observations we consider it our duty to submit to your Lordships on the principal points which are discussed in this letter, namely, the revival of the old Irish malt law; the efforts made by the Commissioners to suppress illicit malting; the result of those efforts, and the best means of counteracting fraudulent proceedings in future. Appendix No. 8.

With respect to the revival of the old Irish malt law, we beg to refer to the last paragraph of our Tenth Report, as shewing that we were aware that this law was liable to strong objections; and also as shewing that we suggested the revival of it merely as a provisional step, for the purpose of checking the rapid progress of fraud, until an opportunity might be had of considering and deciding upon a final measure.

After having further examined the principle and the regulations, as well as the practical effects of the old Irish law, we have been led to think that the Irish maltsters laid too much stress upon the good effects of this law, and that they are not borne out by facts, in assuming that the repeal of it is the cause of the evasion of the duty which now takes place.

The principle of this law is to charge the duty, not according to the quantity of malt actually made, but according to the capacity of the cisterns and floors of a malt-house; a principle which has been repeatedly acted upon in other Excise duties, but which in every instance has been abandoned, because it has been found to give no real security to the revenue, while it operates as a most injurious legislative interference with the trade, in giving an unfair advantage to maltsters who possess large capitals over those who do not. We therefore, after a more deliberate consideration of the subject, fully agree with the Commissioners of Excise in what they say in the following paragraph of their letter:—

"Upon a review of the operation of the Irish Acts, as compared with the system now prevailing, no conclusion can be drawn so favourable to the former as to warrant the re-enactment of a separate malt law for Ireland, connected, as such a step would be, with the complaints and inconveniences, which in a great measure led to the adoption of the present assimilated regulations." Ibid.

In reply to that part of our letter to the Commissioners, in which we state that we are anxious to know what efforts they had made for the purpose of attempting to check the progress of illicit malting in Ireland, they say, that towards the close of the year 1830, the establishment of the revenue police was increased to 54 lieutenants, 54 serjeants and 584 men; and that further additions have from time to time been made to this force, so that the number now employed amounts to 70 lieutenants, 70 serjeants, and 892 men; and the Commissioners further say, that—

"In addition to this measure for more effectually checking the operations of the illicit trader, others have been adopted for counteracting the fraudulent proceedings of the licensed trader. In the month of September, 1832, six general surveys were established, and two surveying-general-examiners were appointed to each, with instructions to turn their attention exclusively to the survey of entered maltsters and distillers, unless any special information were communicated of frauds practised on any other branch of the revenue; and experience having proved the great advantage of this measure, it was enlarged in the month of October last, and instead of six general surveys ten were established, with twenty surveying-general-examiners, who have constantly been employed in Ireland ever since; and in those districts in which the entered maltsters were numerous, or were fraudulently disposed. In addition to the proper supervisor and officers thereof, three supervisors have been specially employed for enforcing the strictest system of survey on the part of the officers, and for more closely watching the operations of the traders." Ibid.

With respect to the results of these efforts the Commissioners state what, in their opinion, they have been, in the following terms:—

Appendix No. 8.

"The additions thus made were successively followed by the seizure or destruction, by the police, of the following quantities of illicitly-made malt:—

In 1831	24,901	bushels.
1832	47,688	,,
1833	72,782	,,
1834	74,377	,,

——— "These combined exertions have produced already the most salutary effects; and no reasonable doubt can be entertained that the fraudulent disposition of the traders will be greatly corrected by the constant exposure and punishment of offenders.

"The quantities of malt seized by the revenue police in the last four years have already been stated; and the following is an account of the number of prosecutions for fraudulent malting and illicit distillation, in consequence of detections made by the service generally, in the three first of those years, for which only the accounts have been made up:—

1831	160	prosecutions.
1832	1,125	,,
1833	2,560	,,

"And in cases in which the fraud was extensive, the prosecutions were carried on in the Court of Exchequer, and exemplary fines recovered; whereby several of the most fraudulent maltsters have been driven out of the trade, particularly in the counties of Wexford, Carlow, and Kilkenny It must at the same time be observed that the exertions of the officers are, in many parts of Ireland, much impeded by the lawless state of the country, and the violent and turbulent disposition of the people; and very recently two surveying-general-examiners, while surveying at noon-day in an entered malt-house in a populous town, were openly resisted, and their lives placed in jeopardy.

"From this statement it will, it is apprehended, be evident that the efforts made for the purpose of attempting to check the progress of illicit malting in Ireland have not failed, but that, on the contrary, very satisfactory results have attended those efforts, and that still greater advantages may be expected to flow from them. It appears, indeed, from the returns made within the last six months, that illicit distillation and private malting have been very greatly reduced; and although this may in part be attributed to the reduction of the duty on spirits and the advanced price of grain in Ireland, yet the measures taken for preventing these practices have, without doubt, contributed in no small degree to this desirable result."

We felt in some degree surprised on reading the passages, which we have just quoted from the letter of the Commissioners, relating to the revenue police, in consequence of having been led to believe by returns made to us by the Commissoners themselves, that the revenue police had been increased, not for the purpose of suppressing illicit malting, but for that of suppressing illicit distilling. And how far we had reason for taking this view of the subject will appear on referring to the documents contained in the Appendix to the 1st part of our 7th Report, under the title of "Copies of the authorities under which the Revenue Police was originally "established in Ireland." These documents shew that the Commissioners of Excise made representations to the Treasury on the necessity of increasing this force, in their letters bearing date 3d February, 1831, 30th April, 1831, 15th March, 1832, 29th July, 1833, and 20th Nov. 1833; and it will be seen that in their first and each subsequent letter, they distinctly stated that they proposed a new arrangement of the establishment of the revenue police, 'with the view of the more effectual 'suppression of *illicit distillation*,' without making any mention whatever of the suppression of illicit malting; a circumstance which shews, that this object of suppressing the practice of illicit malting, independently of illicit distillation, was not in the contemplation of the Commissioners when they made their representations to the Treasury. What is contained in the examination of the chairman of the board, so recently as the 8th of Sept. 1834, serves to strengthen the inference that this was the case; for he then expressed so strong a doubt of the accuracy of the statements of the Irish maltsters, with respect to the evasion of the duty, as to shew that the Commissioners were not acquainted, at the time when they required an increase of the police, with the extent to which illicit malting, so far as it was a distinct traffic from illicit distillation, was carried on; and conse-

Appendix to 7th Report, Part I. No. 1, pages 51 to 70.

Appendix No. 44.

quently they could not have felt that a necessity existed for making any special effort to suppress it.

So far as illicit distillation and illicit malting are connected, in consequence of the latter being, in some degree, a preparative step of the former, the increase of the police may possibly have contributed to check illicit malting; but the greater part of the illicit malting has been shewn by the examinations to be carried on for the use of the breweries, and very extensively in those parts of the country in which there is no illicit distillation; and therefore the increase which has been made in the police ought not to be considered as an effort for suppressing illicit malting, in the sense in which it seems to be meant it should be taken in the letter of the Commissioners.

That this increase of the police cannot have had much effect in checking illicit malting is quite evident from the impossibility that a force, consisting of 900 men, posted principally in the north of Ireland, could be of much avail in putting down a system of smuggling which prevails over the whole kingdom, and more particularly in the southern counties.

With respect to the quantity of malt which has been seized by the police, namely, about 70,000 bushels in each of the last two years, this would seem to have been seized while searching for illicit stills, and is so small relatively to the quantity of illicit malt which is made, that it should not be admitted to be of much weight in shewing the efficiency of this force in suppressing illicit malting.

As to the effort made to check private malting, by the addition to the surveying officers, it seems to us that it cannot have been very effective, because the letter of the Commissioners states that these officers were instructed 'to turn their attention *exclusively* to the survey of entered houses, unless any special information was communicated of frauds practised on any other branch of the revenue.' We consider ourselves warranted in coming to this conclusion in consequence of its having been proved, by the examinations of the Irish maltsters, that the greater part of the illicit malting is carried on by unentered maltsters. Appendix No. 8.

The following is an extract from the evidence of Mr. Codd, one of the principal malt factors in Dublin:—

Do the Excise ever make similar efforts to put down illicit malting to those which they have made to put down illicit distillation?—I think not.

Are any searches made in the country?—I believe not; if they are they must be very few.

Do the officers in a country district consider that they have nothing to do with what may be going on in the making illicit malt?—I do not know what they consider, but they act as if that were their opinion.

It would appear as if the Excise suffered this great extent of illicit malting to take place without making the least effort to suppress it?—I believe they do.

Do you believe that is the opinion of the maltsters?—I am satisfied it is; I am persuaded that they could put it down to a very considerable extent—I do not say that they could suppress it altogether.

Is the Excise police force ever made use of to put it down?—I do not think it is: I heard of a detection made three weeks or a month ago—some farmers engaged in illicit malting and illicit distillation near Dundalk—that was the only instance I have heard of.

Do you think that many discoveries might be made without your hearing of them?—No, I think not; we cannot make a positive assertion, but we are in the way of hearing what goes on connected with the trade.

It would appear as if the law had never had a fair trial, in regard to giving it efficiency by a zealous administration of it?—The law has never had a fair trial, as to illicit malting in unlicensed houses, for I do not think the Excise exert themselves to put that down; but it has had a fair trial in regard to licensed houses, and it is found to be very injurious to the maltster.

In point of fact, the Commissioners have not, as it would appear, made any effort to put down this branch of smuggling, but have left it to take its course; and we can easily understand that they may have been led to do so, and been deterred from attempting to suppress it, by a well-founded apprehension of the impracti-

cability of succeeding in putting an end to a system of fraud easily carried on in a country which is so circumstanced as to allow of the laws being violated too generally without fear of detection and punishment. A part of the evidence of Mr. Sullivan explains clearly how this is the case:—

Appendix No. 100. Is there a general disposition to give information amongst the people?—Unquestionably not.

On the contrary, is there not a disposition to assist rather than otherwise, the illicit trade?—There is no disposition to give any obstruction to it.

In many parts, do they not go on with the business of making malt with apparently perfect security against detection or punishment?—Indeed, they do not apprehend any detection or punishment in general in Ireland; so that when the malt is dry it is quite an open trade like corn; it is considered so much so, that corn-jobbers have trafficked in it latterly, as a matter of course.

In what part of Ireland do you think it is the most prevalent?—More or less in every district: in large towns it certainly does not exist at present to any extent.

Mr. Sweetman.—It exists where barley is grown.

With respect to the checking of illicit malting in entered houses, the difficulty Ib. No. 33. should be much less in Ireland than in England; for in Ireland, out of 383 entered houses, 322 are so situated that they are surveyed daily, and there are only eleven that are surveyed not oftener than nine times a fortnight; while in England, as has been before mentioned, out of 12,513 entered houses, 7,294 only are surveyed daily, and the large number of 5,052 not oftener than five times a fortnight.

The reference which is made by the Commissioners in their letter, to the number of prosecutions since the additional surveying officers were appointed in 1832, gives an incorrect impression of the effectiveness of this measure in suppressing illicit malting, in consequence of the prosecutions for illicit distillation being combined Ib. No. 32. with those for illicit malting. It appears by an Excise return, dated 9th January, 1835, of all prosecutions under the malt laws in the last ten years, that there were only fifty-eight in the year 1833; while the statement of the Commissioners gives an appearance of their having been 2,500 in that year, by adding those which took place under the distillery laws. This statement, therefore, of the Commissioners respecting prosecutions has a tendency to lead those who read it to attach a much greater degree of value to the measure of adding to the number of surveying officers as an effort to check illicit malting than it is entitled to. In the year Ibid. 1831, that is, the year before the number of the officers was increased, the prosecutions under the malt laws in Ireland were fifty-six:—that is, less only by two than in 1833; a circumstance which shews that no great reliance should be placed on the number of prosecutions stated by the Commissioners as evidence of the success of the efforts of the Commissioners in suppressing illicit malting.

A great many entered maltsters having of late quitted the trade, the Commissioners consider this circumstance as a proof of the success of the increased strictness of survey. These maltsters, the Commissioners say, were driven out of the trade by the prosecutions. But the maltsters account for so many having left the trade by another reason which seems to be quite satisfactory, namely, the impossibility of their being able to carry on their trade with profit, in consequence of the low prices at which great quantities of malt were sold on which the duty had not been paid. As the evidence we received to this effect comes from quarters of the most respectable authority, we think the Commissioners have overrated the effect of their prosecutions in contributing to check smuggling. But even if it were true that these prosecutions have driven fraudulent maltsters out of the regular trade, as these prosecutions have arisen out of detections made on surveys of entered houses, they will be productive of no other result than that of increasing the

number of unentered maltsters, so long as illicit malting' can be easily carried on in the interior of the country.

The Commissioners having stated in their letter, that 'it appears from the 'returns made within the last six months, that illicit distillation and private malting 'had been very greatly reduced,' we called for copies of these returns, and we have found, much to our surprise, that these returns, like the prosecutions, relate almost wholly to illicit distillation. They consist of fifty-eight reports of supervisors: nineteen made in October and November, 1834, eleven in December, 1834, fifteen in January, 1835, and thirteen in February and March, 1835. Of the nineteen in October and November, two only mention illicit malting; of the eleven in December, one only mentions malting; of the fifteen in January, two only mention malting; and of the thirteen in February and March, three only mention malting; and even where malting is mentioned, it is that branch of the illicit trade which is connected with illicit distillation. So that, with respect to the great extent of private malting, which is carried on for the supply of the breweries and for exportation to England, the returns contain nothing like proof of its being at all reduced. Appendix No. 8.

We have inserted these returns in the Appendix of this Report. They afford very satisfactory testimony, in corroboration of the accuracy of those statements of the Irish distillers, given in the second part of our Seventh Report, which shew the good effects of the reduction of the duty on spirits in diminishing illicit distillation. Ib. No. 20.

Some of the supervisors, in their reports, attribute the suppression of this illicit trade in a great measure to the exertions of the revenue police; and it may be, in some degree, true that this force has been of use. It was to be expected, that pending an inquiry into the expediency of continuing this scheme of preventing smuggling, every effort would be made by the individuals who compose it, and by those in authority over them, that it might appear to be a zealous, active, and efficient force. But we feel certain that the true cause of the decline in illicit distillation is the reduction of the duty, and that this alone, from its depriving the smuggler of profit in carrying on his trade, would have produced the result which has taken place if no revenue police had existed.

We have received the following communications on the question of the extent to which illicit malting has been carried on during the last six months, the period referred to by the Commissioners:—

Extract from the Evidence of Richard Sullivan, Esq., M.P., 17th March, 1835.

Will you be good enough to state what your opinion is with regard to the evasion of the malt duty in Ireland, at the present time, in comparison with what it was when you gave evidence last year?—My opinion is, that there is very little diminution, or rather none at all, in the illicit malting, as compared with what it was last year. Ib. No. 100.

Have you had much communication upon the subject with gentlemen acquainted with the trade?—I have had some little.

Do you find that that opinion prevails among them?—It does prevail still.

Have any new instances occurred by which you could support what you said before, and shew that there was a general evasion of the duty?—I believe that there is less evasion of the duty in licensed and entered malt houses; but the check that has been put to it in those houses has only caused an increase amongst the private maltsters.—I think the illicit malting has increased considerably by unentered houses.

The Excise officers tell us that they think there is no evasion of duty, because the revenue has not fallen off?—That is no criterion.

Why not?—The revenue ought naturally to increase progressively with the population, and the general progress that there is in the consumption of every article; so it has done in Scotland and England; and, in fact, the malt duty has progressively diminished from £300,230, in the year 1828, to £246,347, in 1833, as appears by the Parliamentary Returns.

You think, if it is stationary, that that is proof that the duty is evaded?—Yes; particularly when I find there is so much undoubted evidence of such evasion.

Have you heard of any more maltsters having given up the business?—Yes; I have heard of maltsters giving up the business, particularly in Wexford. An extensive maltster from that town told me yesterday, that he had, I think, six malt-houses idle; and the malt he made was sold by contract in Liverpool: the Dublin market would not remunerate him. I had two malt-houses at work, and I was obliged to discontinue one of them, though I had a considerable stock of barley fit for malting, ready to manufacture, because the price in Dublin would not remunerate me though I obtained the highest price lately, 28*s.* a barrel.

That is, paying the duty, it was impossible for you to go into the market in consequence of the quantity of illicit malt that was there sold?—Yes; for it reduces the price of the best samples.

Extract from a Letter of John Alexander, Esq., dated Milford, Carlow, 13th April, 1835.

Myopinion of the late law for the regulation of the malt trade is, that it has been and continues quite ineffectual, and that not more than one-half of the duty has been paid; that smuggling has not decreased between the 1st October, 1834, and 1st April, 1835.

All the revenue police and officers, as long as the present law exists, will not be able to put down illicit malting, which is carried on in the barns and outhouses of persons in the mountain districts of this (county of Carlow), the Queen's county, and Wexford, and conveyed in a mottled state to the kilns of the licensed maltster in small quantities; and as long as there exists no stock or permit, the great premium held out of saving the duty will prevent any diminution; nothing can effectually put it down but the re-enactment of the old Irish malt law, or a reduction of one-half of the malt duty, and laying on a countervailing duty on the export. No fair trader can carry on the trade of a maltster with any chance of profit, but a certainty of loss, and I would not now be in the trade, and my houses that cost so much money would be idle, but that the respectable house of Messrs. Guinness have given me a commission to work the houses for them, they paying all the duty, in order to get a prime article for their great porter manufacture for export.

Extract of a Letter from Henry Feath, Esq., dated Cork, 18th April, 1835.

I can without fear of contradiction assert, that illicit malting is rapidly on the increase in all parts of the country.

In fact, it is my firm conviction, that it is not in the power of the officers, in extensive rides, to put down illicit malting, now it has got to such a pitch; and that no force can extirpate smuggling, whilst the duty remains so high, that an insuperable temptation is held out to the farmer, as well as the licensed maltster, to turn his barley into malt illicitly, thereby increasing his capital at least 100 per cent., for after bringing his corn to market, and paying all charges, he seldom carries home 10*s.* 6*d.* net per barrel of sixteen stones, whilst for the malt he gets over 20*s.* per barrel of twelve stones.

I have to refer you to my examination before the Commissioners, where I stated that if illicit malting was not put down, that the fair trader should either close his concerns or buy wherever he could get it cheapest, and that it was the intention of Messrs. Beamish and Crawford to discontinue working in several of their malt-houses, which they have actually been compelled to do, as they have this season worked only *three* houses out of *six*, and the next season, I should not be surprised, if they abandoned the trade altogether, as nothing else will enable them to carry on their brewery, or to compete with the country brewers, who cannot, from the price they charge for their liquor, have paid duty on *one-fourth* of the malt they consume, or, on the other hand, must have been supplied by the illicit maltster.

To that examination, therefore, as every thing has I believe occurred exactly as I anticipated, I beg leave respectfully to refer the Commissioners, and shall no longer take up their time than to express a hope that they will now see the expediency of recommending, not only a very great reduction of the duty on malt, as the only means of putting down smuggling.

Extract of a Letter from Wm. Cairnes, Esq., dated Drogheda, 16th April, 1835.

I do not think there has been (generally speaking) any diminution of it in the entered houses, and I can see no well-grounded hope that the measures in operation by the Excise department are the most effectual for checking and finally putting down illicit malting; for it is a matter of notoriety that new establishments have sprung up, and have been carried on both extensively and successfully, almost upon the principle of an illicit trade.

The information contained in these statements is directly at variance with the statement made by the Commissioners, namely, that private malting has been very greatly reduced in the last six months; but as they are made by persons who have the best means of forming correct opinions upon the subject, we consider them as carrying a degree of weight with respect to private malting (in the sense that this traffic should be considered), which completely invalidates the returns re-

ferred to by the Commissioners, as grounds for coming to the conclusion that illicit malting has been greatly reduced in the last six months.

We have received letters from some other maltsters who differ in opinion from those whose evidence and letters we have here referred to; but this difference of opinion has not appeared to us, under all the circumstances of the case, to afford just grounds for entertaining a doubt as to the great extent to which illicit malting is now carried on. The unusually high price of barley may have produced in some places a temporary suspension of the practice of turning it into malt in order to get a market for it.

The following tables of the quantity of malt brought to charge in Ireland, and of the revenue received at different periods, shew what has been the effect of raising the duty to its present high rate, and also of the recent efforts which have been made by the Commissioners to suppress illicit malting:—

QUANTITIES OF MALT BROUGHT TO CHARGE (IRELAND).

Years.	Number of bushels.	
1790	4,607,000	Duty 7*d.* per bushel.
1791	4,775,000	
1792	4,676,000	
1793	5,039,000	
1794	4,873,000	9¼*d.* „
1795	4,697,000	
1796	4,956,000	1*s.* 3*d.* „
1797	4,672,000	
1798	4,413,000	1*s.* 5*d.* „
Nine years	42,708,000	
Average per annum	4,705,000	
1830	1,959,000	Duty 2*s.* 7*d.*
1831	2,101,000	
1832	2,006,000	
1833	1,984,000	
Four years	8,050,000	
Average per annum	2,025,000	

It is proper to observe, that a large portion of the excess of quantity brought to charge in the first period may be attributed to the practice which then prevailed of using a much greater quantity of malt in making spirits than has been used of late. But, notwithstanding this circumstance, the first account shews how great the means are which Ireland possesses of making malt, and affords a very strong ground of presumption in favour of the correctness of the opinion that an extremely large quantity of malt is now made on which no duty is paid.

REVENUE RECEIVED (IRELAND).

Years.	Revenue Received.	
1808	£331,000	Duty 2*s* 6¾*d.*
1809	376,000	
1810	321,000	
1811	341,000	
Four years	£1,369,000	
Average per annum	£342,000	
1824	£276,000	Duty 2*s.* 7*d.*
1825	356,000	
1826	310,000	
Three years	£942,000	
Average per annum	£314,000	

Years.	Revenue Received.	
1830	251,000	
1831	263,000	
1832	250,000	Duty 2*s.* 7*d.*
1833	245,000	
1834	272,000	
Five years	£1,281,000	
Average per annum	£256,000	

These last tables shew that for the first period to 1812 the revenue received, with a rate of duty less only by ¼*d.* a bushel than the present rate, was greater by £86,000; and for the second period greater by £58,000 than the revenue which has been received on an average of the last five years, notwithstanding the additions which have been made during the latter period to the revenue police and to the surveying officers of Excise.

The only part of the letter of the Commissioners which remains to be noticed by us is that part which relates to counteracting fraudulent practices in future.

The Commissioners say,—

Appendix No. 8. "Upon a careful consideration of the whole subject, it is conceived that no more effectual means can be resorted to for checking the progress of illicit malting in Ireland than the measures now in operation, which it is confidently anticipated will shortly be the means of convincing the dishonest trader that fraud cannot be profitably practised; that detection is almost unavoidable; and that great pecuniary loss, if not ruin, will follow detection."

The conclusion which is here come to by the Commissioners, that no more effectual means can be resorted to for checking the progress of illicit malting in Ireland than the measures now in operation, is a conclusion which follows necessarily from the belief the Commissioners entertain, that under these measures private malting has been very greatly reduced. But we have shewn, and, as we think, in a way beyond all dispute, that the Commissioners have formed an incorrect opinion in considering the seizures of malt made by the revenue police, the prosecutions which have taken place in consequence of the seizures, and the fifty-eight reports of the supervisors, as making out a case to prove that illicit malting has been reduced. On the contrary, we confidently rely upon the soundness of the opposite conclusion which we have come to, that the efforts of the Excise have not been completely successful; a conclusion that is supported, first, by the strong presumption arising from the great temptation afforded by the high duty to practise illicit malting, and the facility which the condition of Ireland presents of yielding with impunity to this tempation; and secondly, by the direct proof which is contained in the communications of the most respectable and best informed maltsters, that no diminution of illicit malting has taken place, but, on the contrary, that it is now going on as extensively as ever.

As a consequence of having come to this conclusion, we do not, by any means, intend to recommend, by way of providing more effectual means of suppressing illicit malting than the measures now in operation provide, that more severe regulations and higher penalties should be enacted; for with such aids as these, we could not anticipate the practicability of convincing the illegal makers of malt that fraud could not be profitably persevered in. So far from the Commissioners having any grounds for assuming that with their present powers detection would be almost unavoidable, and that great pecuniary loss, if not ruin, will follow detection, we are of opinion, that with respect to the private malting, which is carried on so extensively in the country parts of Ireland, it is next to impossible wholly to suppress it by any scheme of intimidation and punishment.

That the Commissioners may have formed an erroneous opinion as to the best means of suppressing illicit malting, is rendered more than probable by the opinion which they entertained, and perseveringly acted upon, with respect to illicit distillation in Ireland. In this case they always maintained that the efforts of the revenue police and surveying officers would prove sufficient to suppress it; and they attributed the prevalence of it, not to the high duty on spirits, but to the low price of grain and other causes. But these efforts failed, and the immediate decrease in this illicit trade, as soon as the duty was reduced, leaves no doubt that the Commissioners were mistaken in their view of the subject.

Conclusion.

The evidence which is contained in our 10th Report, and the facts we have inserted in this Report relating to illicit malting in Ireland, preclude any rational expectation that measures of intimidation and punishment will ever completely suppress it.

With regard to England, we conceive that it has been fully established that there also the malt duty is extensively evaded; and we think that we have given, upon the authority of the witnesses, a solution of the circumstances which have led to this evasion, by shewing that of the number of 5,219 entered malt-houses, 167 are surveyed only nine times in a fortnight, and 5,052 not more frequently than five times in a fortnight. If this system of a five times a fortnight survey is a proper one for enforcing the payment of the duty, then it would appear that the system of daily survey in towns is unnecessary and vexatious. But as it is obvious, that it is owing to the circumstance of the survey in towns being a daily survey that the duty is well collected in them, the necessary inference is, that the five times a fortnight survey must be essentially defective; and that the duty will be evaded in the out-walks, so long as the temptation to evade it remains so great as it is under the present rate of duty. This we consider a conclusion which cannot be controverted; and therefore all that can be done, as it appears to us, for completely putting an end to the existing evasion of duty is, either to convert the five times a fortnight survey into a daily survey, or to diminish the temptation by reducing the duty.

When we began this inquiry our opinions were not only strongly against the repeal of the malt duty, but also strongly against any reduction of it, in consequence of our being, at that time, under an impression that the duty was not evaded. But according as we became more accurately informed on this point, doubts occurred to us respecting the correctness of our opinions, till at length we have been, as it were, constrained to abandon them as to the inexpediency of reducing the duty, from seeing that the Excise cannot contend successfully in Ireland, whilst it is at its present rate, with the facilities with which the laws there are violated; nor in England, with the opportunities which the number of entered malt-houses in the out-walks afford for carrying on illicit trade.

If, for the purpose of suppressing illicit malting, it should be determined to reduce the duty, it will be most important that the rate of reduction should be settled, not at random, but with reference to some principle, for the correctness of which well established experience can be produced.

We shall, therefore, briefly point out what appears to us to be the right principle on which the rate of the malt duty, as well as of every other Excise duty, should be fixed. The opportunities we have had of tracing the effects of both high and

low duties on the effectiveness of the Excise regulations in preventing fraud, confirm us in the opinion we have expressed in former Reports, that no Excise duty should be carried beyond the point at which the licensed trader, who pays it, can successfully compete with the unlicensed one, who does not pay it. Although it may, at first sight, appear to be impossible that the licensed traders could on this rule pay a rate of duty that would yield a large amount of revenue, experience proves the contrary. The reason of this is, that the fraudulent trader does not benefit by the whole amount of duty evaded, but sustains great loss from the manner in which he is obliged to carry on his trade; for he is not able to extract from the materials he uses so much of the valuable matter they contain, in consequence of the hurried and imperfect manner he is forced to conduct the various processes of his business, as the legal trader can extract. He is also obliged to protect himself from being informed against by the persons he employs, by paying them very highly, and to incur various other large expenses, in order to escape the penalties to which he is always exposed.

The case of the duty on spirits in Scotland and Ireland shews, by actual experience, that a very large revenue may be obtained, with a rate of duty, that allows the licensed distillers the means of underselling the unlicensed ones. But this case has been so fully explained in our Report on British Spirits, that it is unnecessary to say more upon it on the present occasion.

That a similar successful competition might be carried on by the licensed maltsters is shewn by the evidence of Mr. Taylor and other witnesses, provided the duty were considerably lowered and the restrictions on making malt properly modified. He says,—

Appendix No. 65.

This restraint prevents us altogether from making malt properly, and it opens the door to the fraudulent trader. If we were allowed to sprinkle we should be able to make malt for the public 2*s.* or 3*s.* a quarter cheaper, because instead of having the decrease that we now always have in our malt, we should thereby get an increase. My opinion is, that we know that Government is defrauded to an immense extent now; and I think the only good remedy that we can point out would be to give us every privilege that the fraudulent trader takes, and then, I think, we could drive him out of the field. Now, I remember the time when the distillers formed an amazing trade in this country; now perhaps the distillers would go back to the use of malt if the duty were lowered. I contend that if the Government were to lower the duty they would not lose much by it, on account of the increased consumption. It would also lessen the temptation to fraud; and if the restrictions were removed from us which make our malt bad instead of good, we say that the revenue would be increased considerably. I am sure it will be found on examination that wherever the best malt is made, there the least quantity is now making. Then what does that arise from? It arises from their not being able to have that superiority of article which they used to have; and that all arises from the Excise laws.

Mr. Gibson.—I think I can speak to that as a matter of fact in my part of the country.

Mr. Taylor.—I am certain of the fact from my own knowledge; and I can see men who have been accustomed to make the best malt and to get the best price, and they are gradually going out of the trade; and if you ask them the reason, they will tell you that it is because they cannot make malt according to their own judgment. And we contend, that if we were left alone we should make our malt so much superior to the fraudulent makers that we should lower theirs and make it not worth their while to carry on their fraudulent trade.

Mr. Sullivan.—Then you think that nothing but the revival of that system (the old malt law) will secure the proper payment of the duty?—Nothing but that, or a reduction to one-half, which would be a more effectual way.

In what way do you think that reduction would work in contributing to a better collection of the revenue?—I am satisfied in Ireland that it would put an end to illicit malting altogether, both in entered and unentered houses.

What is your reason for saying so?—Because, after a reduction of 5*s.* a barrel, the remaining 5*s.* would not be sufficient for the illicit maltster to cover his expense and enable him to compete with the licensed maltster: the quality of his malt is in general so much inferior, and the produce from the barley less than is had by the licensed maltster.

That is, the licensed maltster could pay the 5*s.* duty, and drive the unlicensed maltster out of the market?—Effectually.

In the same way that the licensed distiller is enabled to drive the illicit distiller out of the market?—Precisely so.

Is there considerable difference between the licensed and the unlicensed malt?—Consider-

able: I received a quotation yesterday, and I find that the extreme prices in the Dublin market are 22*s.* and 28*s.* Now there must be a considerable quantity of malt sold at 22*s.*; and if the duty was half what it is, it would so interfere with the private maltster that he would give it up altogether; but now he is enabled to go into the market at 6*s.* a barrel less than the price of duty-paid malt, owing to the protection of the present high duty.

It is a trade in which the unlicensed person is subject to very considerable loss, is he not, in carrying it on?—Yes.

He cannot subtract the whole of the strength from the corn, can he?—He cannot. However, in some instances, I have seen samples of illicit malt, that were very good, that came intrinsically within 2*s.* a barrel of good duty-paid malt, and yet could be bought 5*s.* to 6*s.* less.

But in the hurried and concealed manner in which they are forced to carry the trade on, they cannot go through the processes in that manner which gives the tradesman the full benefit of his skill in conducting the malting, can they? Not by any means.

Are you of opinion, that nothing short of a reduction of duty to one-half would be sufficient to obtain the ends which you point out?—I am satisfied that nothing less would do; and that, in Ireland, if it were reduced one-half, as much revenue would be collected as at present.

If the duty were reduced by one-half there seems to be reason to expect, provided that a sufficient supply of barley could be obtained, that the reduction would not be followed, ultimately, by any loss of revenue. The diminished price of malt, which would be the necessary consequence of reducing the duty, would lead to the practice of home-brewing being revived, to more beer being drunk, to more malt being used in all the cheaper sorts of beer, and to the discontinuing of the practice of using large quantities of raw corn in the Scotch and Irish breweries. With respect to grain spirits, as the quality of them in Scotland and Ireland depends on the quantity of malt which is used in making them, there can be no doubt that a large reduction in the price of malt would lead to restoring the old practice of using malt to a large amount instead of raw corn. According to a return in the Appendix, about 490,000 quarters only of malt are now annually used in the United Kingdom in distillation. The reducing of the duty would also remove the principal obstacle in the way of allowing a drawback of the whole duty paid on the malt used in beer exported to our colonies and foreign countries; and in this way be the means, according to the evidence of Mr. Tennent, of considerably increasing the consumption of malt.

Appendix Nos. 22, 66.

Ib. No. 40.

Ib. No. 78.

There is one point connected with the reduction of the duty which is particularly deserving of notice, and that is, rendering it practicable, with perfect security to the revenue, to relax the restrictions under which the business of making malt is carried on. Whilst the duty is very high, and the temptation, in consequence, very great to evade it, it is necessary to impose severe restrictions to counteract this temptation; and, therefore, one of the best effects of a reduction of duty will be the opportunity which would be afforded of diminishing the interference of legislation with the operations of making malt, and thus of permitting the maltster to carry on his trade in a way to secure, by his skill, the greatest amount of profit on his capital which it is possible for him to make.

On the effect of a reduction of the duty on the revenue derived from it, we have extracted the following evidence from the examinations of Mr. Gibson, Mr. Taylor, and Mr. Sullivan:—

Mr. Gibson.—Have you formed any opinion as to the effect of the present amount of the malt duty?—I consider that if the Government could remit a portion of the malt duty, to reduce it to one-half, a very considerable increase of consumption would take place, and make up, in a considerable degree, for the remission, though not to the full extent; but if the Government be not in such a situation to allow of the remission of a portion of the malt duty, I think it is worth while to consider whether a transmission of a portion of that to beer would not be advantageous, inasmuch as it would benefit the agriculturist, by increasing *his* consumption at a lower duty, and it would prevent the opp ortunities there are now of using malt in the secluded beer-shops, which pay no duty whatever; and at the same time it would operate as a check against the introduction of deleterious ingredients into certain breweries.

Ib. No. 65.

Supposing half was taken off, what would you say would be an equivalent duty on beer?—I believe that if one-half the malt duty was remitted, and a duty of 3*s.* per barrel put upon beer, the Government would be no losers whatever, but rather benefited; and it would be a protection against fraud in a variety of ways, by which I believe the revenue is materially suffering at the present time.

If the duty were reduced in the way you propose, would it admit of a great many restrictions being removed?—It would.

Appendix No. 65. *Mr. Taylor.*—It would increase the quantity made by those that pay the duty, and diminish the quantity made by those that do not pay the duty. My opinion is, that if the duty were remitted one-half, the increased consumption of malt would be very large, and consequently the increase of malt made by those who pay the duty would be very large, and that would lessen the temptation to the man that does not pay the duty.

Would you look forward to such an increased consumption, if the duty was reduced one-half, as would produce the same amount of revenue?—No; but there is another point which I think might very likely be the case: if the duty was lessened upon malt I think the distilleries would use more than they do now; because I remember the time when the trade with the distilleries was very large; but now I do not suppose the London distilleries all together use 5,000 quarters of malt in the year.

Ib. No. 100. *Mr. Sullivan.*—What is your opinion as to the probable quantity of malt that is smuggled in Ireland, as compared with that which pays duty?—I am quite sure it is more than a fourth. I am sure it is two-fifths fully; and if the duty was reduced to half, I am certain that you would realize the present amount, because the extra consumption would make up for the difference.

Notwithstanding the strong case which seems to have been made out, by the extracts of the evidence which we have quoted, in favour of a reduction of the malt duty, it would be improper to bring this discussion to a close, without again adverting to a subject mentioned in the beginning of this Report, namely, the effect of the corn laws in obstructing a free supply of barley to meet the increased demand for it, which would arise from reducing the duty. We have already said that the only grounds on which a reduction can be justified, while the present amount of revenue is necessary, is a strong probability that a reduced duty would, by means of an increased consumption, yield as great a revenue as that which is obtained from the present duty; but if the importation of foreign barley be not permitted, the tendency of a reduced duty to increase the consumption of malt would be counteracted by the price of British barley becoming higher in consequence of the new demand for it, which would arise from the duty having been lowered; and thus the consequence of a reduction of duty would be, not such an increased consumption of malt as would keep the revenue up to its present amount, but a higher price of barley, and a certain loss of revenue.

As, therefore, there is no probability of a reduced duty being followed by such an increased consumption of malt as would prevent a loss of revenue, so long as the importation of foreign barley is restricted, we are of opinion that it will be preferable to endeavour to check illicit malting by the enforcement of the Excise laws, however inadequate they may be to produce a complete remedy, rather than to try the experiment of stopping it by a reduction of duty. If there were no factitious cause for elevating the price of barley, arising from the direct effect of a duty on foreign barley, or from the indirect effect of duties on other kinds of foreign corn, we should not feel any hesitation in saying that the proper way of dealing with the malt duty would be to reduce it one-half; but nothing, in our opinion, can be more unwise than to reduce duties on articles which are fit subjects of taxation, without, at the same time, taking care to secure the most abundant supply that is possible to be secured of the materials which are necessary for their production.

Although, as we have before said, we have no expectation that intimidation and punishment will lead to a complete remedy of the evil of evasion of duty, as now practised in the United Kingdom, we are, however, of opinion that this evil may be diminished, even while the present duty continues, by adopting some measures

for counteracting it, to which the Commissioners, as yet, seem not to have turned their attention.

In England it would appear that more frequent inspections, by superior surveying officers at irregular periods, of the malt-houses in the out-walks would be useful; whilst in Ireland the calling in of the aid of the regular constabulary force, to prevent the violation of the revenue laws, as well as that of the other laws of the land, would, beyond all doubt, contribute to keep down the practice now almost openly carried on in the interior of the country of private malting in unentered houses.

We also look forward to the discontinuance of the system of giving credit in paying the malt duties, as a measure which, if adopted, would be followed by very good effects.

With respect to the complaints which have been made to us by several maltsters of the malt regulations, we are sensible that the recommendations of changes which we have made to your Lordships in this Report may fall short of what is expected from us; but we have felt it would not have been consistent with our duty to treat with indifference the able defence which the Commissioners have made, in justification of the greater part of their regulations, in their letter to us already referred to. If, however, the reconsideration and revision of all the provisions of the malt laws, which we have suggested, be carefully and fairly carried into execution, we trust that the general result will be, that every person engaged in the trade will feel satisfied, that he is not exposed to a greater degree of interference and inconvenience in carrying on his business than is really unavoidable, in order to secure the revenue, and at the same time give protection to the fair trader. Appendix No. 1.

HENRY PARNELL.
HENRY BERENS.
HENRY L. WICKHAM.

Office of Excise Inquiry,
5, *Whitehall Place,*
27*th August,* 1835.

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LIST OF APPENDIX

TO THE

Fifteenth Report of the Commissioners of Excise Inquiry.

M A L T.

REPORTS, PAPERS, &c.

No. 1. Letter from Mr. Harrison, the Secretary to the Commission, to the Board of Excise, and Report of the Board in reply, upon the subject of a 'New Proposal for charging the Duty on Malt;' dated 31st January, 1835.

No. 2. Letter from Mr. John Tasker and others, Maltsters, Dartford, upon the subject of the Malt Regulations; dated 14th March, 1835.

No. 3. Letter from the Honourable James Stewart, enclosing Report from the Board of Excise on the Memorial of the Honourable W. Gordon, M.P., relative to the Malt Regulations in Scotland; dated 21st January, 1834.

No. 4. Letter from Messrs. Archibald Campbell and Co., Maltsters, Edinburgh, enclosing Copies of Petitions to the Boards of Excise in Edinburgh and London, in December, 1828, and October, 1831, relative to the Malt Laws; dated 8th November, 1833.

No. 5. Letter from Messrs. W. and R. Mowbray, of Leith, representing inconveniences to which the Maltsters in Orkney are subject, under the Permit Regulations, in the sale of their Malt to Distillers; dated 12th November, 1833.

No. 6. Letter from Mr. Hugh Tennent, enclosing a Memorial from Messrs. John and Robert Tennent, Brewers, Glasgow, to the Lords of the Treasury, upon the subject of the Drawback on Malt; dated 26th March, 1835.

No. 7. Letter from the Secretary of Excise, transmitting additional Instructions to Officers in Scotland and Ireland, in regard to charging the Duties on Malt made for Distillers; dated 19th March, 1835.

No. 8. Letter from Mr. Harrison to the Board of Excise, and Report of the Board in reply, upon the subject of the collection of the Malt Duty, Ireland; dated 1st April, 1835.

No. 9. Extract from Report of the Council of the Chamber of Commerce of Dublin, respecting the Excise Laws and Duty on Malt; dated 4th March, 1834.

No. 10. Letter from the Right Honourable T. Spring Rice, enclosing a Memorial from the Chamber of Commerce, Dublin, suggesting alterations in the Laws relating to Malt; dated 7th June, 1833.

No. 11. Letter from the same, transmitting a Letter from Mr. Patrick Meade, of Ardee, addressed to Thomas Fitzgerald, Esq., M.P., upon the subject of Malt Laws; dated 7th August, 1833.

No. 12. Letter from the Honourable James Stewart, enclosing a Memorial from the licensed Maltsters of the Town and County of Carlow, complaining of the injury they suffer by evasion of Malt Duty; dated 13th September, 1833.

No. 13. Letter from Mr. W. Godbey, Maltster, Dundalk, upon the subject of the Malt Laws and Trade in Ireland; dated 5th December, 1833.

No. 14. Letter from Messrs. J. Beale and Co., of Mountmelick, suggesting a proper check upon Malt after it is made; dated 23d of March, 1833.

No. 15. Further Letter from Messrs. J. Beale and Co., upon the same subject; dated 3d April, 1833.

No. 16. Letter from Messrs. T. Haughton and Co., Maltsters, Carlow, stating the ruin of their Trade from discontinuance of Permits and Certificates, and allowing Maltsters to remove their Malt without payment of Duty; dated 4th December, 1833.

No. 17. Letter from Messrs. Davis, Strangman, and Co., of Waterford, transmitting an Account of the Malt made by them in the last Season; dated 4th December, 1833.

No. 18. Letter from Mr. H. K. Feath, of Cork, representing the evasion of the Malt Laws; dated 19th December, 1833.

No. 19. Letter from Mr. Crawford, of Cork, upon the subject of the Malt Trade in Ireland; dated London, 13th June, 1833.

No. 20. Reports of Supervisors of Excise in Ireland, on the state of Illicit Malting and Illicit Distillation in Ireland.

No. 21. Reports of Surveying-General-Examiners upon the state of the Malt Trade in Ireland.

No. 22. Letter from Mr. Harrison to Mr. Archibald Dunlop, dated 16th May, 1835, and reply of Mr. Dunlop thereto, respecting evasion of Malt Duty in Scotland, and the use of Raw Corn and Malt in making Beer in Scotland; dated 19th May, 1835.

No. 23. Letter from Mr. Freeling, the Secretary to the Board of Excise, respecting the Drawback on Malt used in British Spirits exported; dated 15th May, 1835.

No. 24. Copy of Petition of Maltsters to the Lords of the Treasury, praying relief from the provisions of the Act of the 11th Geo. IV., c. 17, by which the allowance on account of the swell from the damp Corn was reduced from 20 to 17½ Bushels in every 100 Bushels.

No. 25[a]. Letter from Mr. Freeling, Secretary to the Excise, transmitting Copies of Orders granting Indulgences to Farmers making Malt for their private Use only in Scotland; dated 24th June, 1835.

No. 25[b]. Petition of Messrs. Brown and Co., Distillers, Aberdeen, praying relief, in reference to the Act 4th Geo. IV., c. 97, under which the Magistrates and Town Council of Aberdeen impose Multures upon them on all corn dried and ground by them.

ACCOUNTS.

No. 26. An Account for each of the three Years ended 5th January, 1833, distinguishing England, Scotland, and Ireland; of the Number of Quarters of Malt charged with Duty, the Rate per Quarter of such Duty, and its Amount; also the Number of Quarters of Malt used by Brewers and Victuallers; the Number of Barrels of Strong, Intermediate, and Table Beer, specifying each; and the Rate of Duty per Barrel on each sort of Beer; dated 25th July, 1833.

No. 27. A similar Account for the Year ended 5th January, 1834; dated 24th April, 1834.

No. 28. An Account of the Number of Bushels of Malt imported or brought from England, Ireland, or Scotland, respectively, to each of the three Countries, in every Year, from 5th January, 1831, to 5th January, 1834; dated 27th June, 1834.

No. 29. An Account of the Quarters of Malt made and charged with Duty, in each Kingdom, between 10th October, 1823, and 5th April, 1824, distinguishing Malt made from Bere or Bigg, with the Rate and Total Amount of Duty for each Kingdom during this period;—the same Accounts for each Half-year, from 10th October, 1824, to 5th April, 1834 (stated throughout in the Imperial Measure); dated 28th June, 1834.

No. 30. A Return of the Total Number of Maltsters in England, Scotland, and Ireland, respectively; dated 13th February, 1835.

No. 31. A Return of the Total Number and Expenses of the Officers employed in the Collection of the Malt Duty, and of the Total Amount of Saving which could be effected in the event of the Repeal of that Duty; dated 13th February, 1835.

No. 32. A Return of Prosecutions under the Malt Laws, in each of the three Kingdoms, in each of the last ten Years; dated 9th January, 1835.

No. 33. A Return, shewing how many Malt-houses there are in each part of the United Kingdom in which Surveys are made not more frequently than nine times and five times a fortnight, distinguishing those at nine from those at five times; dated 8th November, 1834.

No. 34. A Return of the Annual Average Price of Barley, and of the Annual Average Price of Malt, in the London Market, in each of the last ten Years; dated 26th November, 1834.

No. 35. A Return of the Total Amount of Penalties against Maltsters awarded, remitted, and recovered in England, Scotland, and Ireland respectively, in the Year ended 5th January, 1835; dated 21st April, 1835.

No. 36. A Return of the Quantity of Malt brought to charge for the Quarters ending January, for the three last Years; dated 21st April, 1835.

No. 37. A similar Return for the Half-Year ending 5th April, for the last three Years; dated 3d June, 1835.

No. 38. An Account of the Number of Bushels of Malt brought to charge, and of Duty paid, for England, Scotland and Ireland, for the Year 1834; dated 18th May, 1835.

No. 39. An Account of the Number of Bushels of Malt consumed by Common Brewers in each of the three Years ending January, 1834, distinguishing the Quantities separately consumed in England, Scotland, and Ireland; dated 28th March, 1835.

No. 40. An Account of the Number of Quarters of Malt used in Distillation, in each Kingdom, in each Year, from 10th October, 1832, to 10th October, 1834; dated 16th May, 1835.

No. 41. An Account of the Total Quarters of Malt made, and Total Amount of Duty charged thereon, with the Rates of Duty in each Kingdom, in the Year ending 10th October, 1834, distinguishing the Quantity made in Scotland and Ireland from Bere and Bigg; dated 16th May, 1835.

No. 42. A Return, shewing the Time for paying each Duty of Excise, after the Duty has been charged; dated 7th July, 1835.

No. 43. A Return of the Distribution of the Revenue Police Force in Ireland; dated 11th July, 1835.

EXAMINATIONS.

ENGLAND.

No. 44.	Sir Francis Doyle, Commissioner of Excise	Dated 8th Sept. 1834
No. 45.	William Plunkett, Esq. do.	2d July, „
No. 46.	W. K. Dehany, Esq., Solicitor of Excise	26th June, „
No. 47.	Do. do.	15th Aug. „
No. 48.	Mr. W. Hetherington, Surveying-General-Examiner	29th Oct. 1833
No. 49.	Do. do.	6th March, 1835
No. 50.	Mr. Daniel Logie do.	26th June, 1834
No. 51.	Mr. Thomas Bett do.	15th Aug. 1834
No. 52.	Mr. Joseph Sayell, Retired Officer of Excise	10th Nov. „

No. 53.	Mr. Joseph Taylor, Maltster, Bishop Stortford	8th Sept. 1834
No. 54.	Mr. Edward Chuck, do. Ware	„ „
No. 55.	Mr. Samuel Adams do. do.	„ „
No. 56.	Mr. William Westrup, do. Bromley	9th Sept. „
No. 57.	Mr. John Lyall, do. Chelsea	„ „
No. 58.	Mr. George Cole, do. Twickenham	„ „
No. 59.	Mr. James Fison, do. Thetford	7th Nov. „
No. 60.	Mr. Henry Aldrich, do. Ipswich	„ „
No. 61.	Mr. Patrick Stead, do. Yarmouth	„ „
No. 62.	Mr. John Manton, do. Gainsboro', Leeds	„ „
No. 63.	Mr. George Lush, do. Wilton	„ „
No. 64.	Mr. John Young, do. Sandal, near Wakefield	8th „ „
No. 65a.	Mr. Joseph Taylor and others, Deputation of Maltsters, Bishop Stortford	11th „ „
No. 65b.	Mr. James Ellis, of Barming, Hop-Grower	16th June, 1835

SCOTLAND.

No. 66.	James Cornwall, Esq., Collector of Excise, Edinburgh	Dated 7th Nov. 1833
No. 67.	Mr. James Watson do. Haddington	9th „
No. 68.	Mr. James M'Laren do. Aberdeen	15th „
No. 69.	Mr. Richard Jenner, do. Glasgow	21st „
No. 70.	Mr. John Anderson, do. Argyle North	„ „

No. 71.	Mr. George Haig, Distiller, Edinburgh	8th Nov. 1833
No. 72.	Mr. Archibald Campbell, Maltster, Edinburgh	11th „
No. 73.	Mr. Peter Lamond and others, Deputation of Maltsters, Edinburgh	12th „
No. 74.	Mr. Robert M'Laren, Distiller, Edinburgh	7th „
No. 75.	Mr. Archibald Dunlop, do. do.	11th „
No. 76.	Mr. Mowbray, do. do.	„ „
No. 77.	Captain William Fraser, do. Brackla	14th „
No. 78.	Mr. Hugh Tennent, Brewer and Maltster, Glasgow	23d „

IRELAND.

No. 79.	George Pape, Esq., Collector of Excise, Dublin	Dated 2d Dec. 1833
No. 80.	M. A. Saurin, Esq., Solicitor of Excise, do.	2d „
No. 81.	Mr. D. Logie and Mr. Steele, Surveying-General-Examiners	3d „
No. 82.	Mr. W. Kilpatrick, Collector of Excise, Dundalk	6th „
No. 83.	Mr. Alexander Halliburton, do. Sligo	„ „
No. 84.	Mr. Thomas Gill, do. Drogheda	„ „
No. 85.	Mr. Samuel Crowther, Acting Collector of Excise, Londonderry	„ „
No. 86.	Mr. Norman Ashe, Collector of Excise, Galway	„ „
No. 87.	Mr. Samuel Morewood, do. Naas	7th „
No. 88.	Mr. T. Wright, do. Foxford	„ „

No. 89.	Robert Plunkett, Esq., Inspector of Revenue Police, Ireland, and J. Ryan, Esq., Collector of Excise, Londonderry .	9th Dec. 1833

No. 90.	Mr. Henry K. Feath, Maltster, Cork	2d Dec. 1833
No. 91.	Mr. Edward Croker and others, Deputation of Malt-Factors, Dublin	5th „
No. 92.	Mr. W. Cairnes, Maltster, Drogheda / Mr. R. Devereux, Maltster, Wexford	„ „
No. 93.	Mr. Patrick Meade, Maltster, Ardee	6th „
No. 94.	Mr. Nicholas Devereux, do. Dublin	7th „
No. 95.	Mr. George Greer, do. do.	„ „
No. 96.	Mr. Thomas R. Cherry, do. Waterford	„ „
No. 97.	Arthur Guinness, Esq., Dublin	11th „
No. 98.	Mr. John Alexander, Maltster, Carlow	6th June, 1834
No. 99.	Richard Sullivan, Esq., M.P.	7th March, „
No. 100.	Ditto and P. Sweetman, Esq. . . .	17th „ 1835

APPENDIX TO THE FIFTEENTH REPORT.

REPORTS, PAPERS, &c.

ENGLAND.

Appendix No. 1.

No. 1.

Letter to the Board of Excise on the mode of charging the Malt Duty.

Sir, *Office of Excise Inquiry, 21st October*, 1834.

I am desired by the Commissioners of Excise Inquiry to express to you their request that the Board of Excise will take into their consideration the enclosed extract of a letter*, dated 21st October, 1834, which the Commissioners have received on the manner of charging the duty on malt; and that the Board will communicate to the Commission their opinion on the proposal contained in it of charging the duty 'the last day the malt shall be on the kiln,' instead of by the present mode of charging it by the cistern, the couch, and the floor.

As this plan would relieve the manufacturer of malt from many restrictions, and as no restrictions on a trade ought, in the opinion of the Commissioners of Inquiry, to be continued, which cannot be proved to be absolutely necessary for securing the payment of a duty, the Commissioners wish to learn what necessity can be shown to justify each of the present modes of charging the duty, and what reasons can be given against the proposed plan for charging it when the malt is removed from the kiln.

In the case of paper, the Commissioners observe that the Excise interferes very little with the manufacturer until the paper is made, and on this precedent the Commissioners hope that it will not be impracticable to arrange a mode for charging the duty on malt, which shall approach nearer to this precedent, in principle, than the present method of charging it.

I remain, Sir, your obedient servant,

To Sir Francis Doyle, Bart., &c. &c. &c.

T. Charles Harrison.

Reply of the Board of Excise on the mode of charging the Malt Duty, 31 January, 1835.

Gentlemen, *Excise Office, 31st January*, 1835.

According to the desire expressed in the letter of Mr. Harrison, your secretary, addressed, on the 22d October, to the Chairman of this Board, we have taken into consideration the extract of a letter, transmitted therewith, which has been addressed to you upon the mode of charging the duty on malt, and particularly that part of it which contains a suggestion for charging the duty when the malt is made; or, in the words of the writer, 'on the last day on 'which it will be on the kiln as near as possible to the time of its being thrown off.'

In transmitting this communication, Mr. Harrison observes, that 'as this plan would relieve 'the manufacturer of malt from many restrictions, and as no restriction on a trade ought, in 'the opinion of the Commissioners of Inquiry, to be continued which cannot be proved to be 'absolutely necessary for securing the payment of the duty, the Commissioners wish to learn 'what necessity can be shewn to justify each of the present modes of charging the duty, and 'what reason can be given against the proposed plan of charging it when the malt is removed 'from the kiln.' And he proceeds to observe, that, 'in the case of paper, the Commissioners 'observe that the Excise interferes very little with the manufacturer until the paper is made, 'and on this precedent the Commissioners hope that it will not be impracticable to arrange a 'mode for charging the duty on malt, which shall approach nearer to this precedent in prin-'ciple than the present method of charging it.'

In the paper which is the subject of the present reference it is stated in substance,—

That frauds are practised notwithstanding the restraints which the law has imposed on the operations of the maltster;

That such restraints, particularly the prohibition to water the grain on the floor before the expiration of a certain number of days, are so many impediments to the modes which the maltster might otherwise adopt beneficially in the management of his business;

That it is, therefore, expedient that they should be abandoned, and that the charge be taken on the malt on the kiln,—the trader giving twenty-four hours' notice of his intention to throw off the kiln, and the officer being allowed, as at present, to gauge the grain in operation; and

That this proposal, if adopted, would, in the judgment of the writer, leave the trader to the free development and use of the resources of his own skill and industry; remove the opportunities of committing fraud; and enable the Government to ascertain, with greater precision, the actual quantity of malt to be charged with duty.

The Board, adverting to the principle laid down in Mr. Harrison's letter, 'that no restriction 'on a trade ought to be continued which cannot be proved to be absolutely necessary for 'securing the payment of the duty,' will proceed to shew the grounds upon which each of the present modes of charging the duty appear to have been established, before they notice the specific proposition which has been referred for their consideration.

* Vide Mr. Cole's Letter, annexed to his evidence in this Appendix.

No. 1.

Reply of the Board of Excise on the mode of charging the Malt Duty, 31st January, 1835.

Malting, as the Commissioners are aware, consists of four processes, which succeed each other in regular order:—viz. steeping, couching, flooring, and kiln-drying.

Cistern.

In the construction of a malt-house, a cistern is necessary for steeping the grain, which must, under the existing law, be permanently constructed with the sides and ends at right angles, having an even bottom, and of no greater depth than forty inches; and it must be placed in a situation in which the officers shall have sufficient light and room to take gauges of the corn or grain in operation.

Couch.

The couch-frame must in like manner be constructed in a rectangular form; three of the sides being permanently fixed, the other of moveable boards of the substance of two inches at the least in thickness, and the whole frame must be supported on every side, so that it may preserve the same dimensions when full as when empty.

Floor.

Kiln.

There is no restriction as to the dimensions, construction, or situation of the floor, nor is the extent or shape of the kiln defined, or at all interfered with, by the regulations of the Excise. These, together with stores for barley and for malt, are all that are necessary in a complete malt-house; but the cistern and the couch are the only parts the form and construction of which are prescribed by the statute.

The process of malting is too well known to the Commissioners of Inquiry to require any elaborate statement; all that will therefore be observed on the present occasion is, that the grain, after having been steeped in water in the *cistern*, and continued there until it obtains its maximum of increase and bulk, is thrown into the *couch-frame*, where it remains a certain time. It is then spread on the *floor*, and as the vegetation, which usually commences in the couch-frame, increases, it is turned over frequently, in order to check the exuberant growth of the roots, and the excessive elevation of temperature. In this part of the process, the saccharine properties of the grain are chiefly developed, and the skill and attention of the maltster are particularly called into action. The last part of the process is to dry the malt upon the *kiln*, which entirely stops the germination. The roots of the barley are dried up and fall off. They are then separated from the malt by passing over the surface of a wire screen, which allows the roots (or combings as they are termed by the maltsters) to drop through, whilst the interstices are too close to permit the grains of malt to follow. It may be added that fourteen days is the time which usually intervenes from throwing the barley out of steep till it is ready for the kiln.

The Acts of Parliament which prescribe the modes of charging the duty, and contain the other legal regulations affecting this branch of trade, are the 7 & 8 Geo. 4, c. 52, and the 11 Geo. 4, c. 17. These Acts consolidate and continue most of the provisions of the former laws upon the subject; but it may be desirable to trace them as they were successively introduced, and to endeavour to ascertain, first, what were the circumstances which appeared, at the time, to require their adoption; and secondly, to inquire how far they are, at the present moment, applicable to the state of the trade, or are justly open to objection, as unnecessary restraints upon improvement in a branch of domestic trade in which the public consumer and the revenue are so largely interested.

A tax on malt was originally established in England during the troubles in the reign of Charles I., but it is unnecessary, on the present occasion, to trace it further back than to the year 1697, when by an Act (8 & 9 W. 3, c. 22) a duty of 6*d.* a bushel was imposed on malt, and proportionable sums on certain liquors, as cyder and perry, which might otherwise prevent the consumption of that article. The succeeding act, 12 Anne, sess. 1 & 2, anno 1714, appears to embody the earliest regulations for securing and charging the duties, which were placed under the management of the Commissioners of Excise. By sec. 4 the officers were empowered, at all times in the day, to enter malt-houses and to gauge cisterns, vats, and utensils, and to take an account of all grain wetting, or which should have been wetted, and to make a return to the Commissioners of Excise, leaving a copy with the trader upon whom the return was to be a charge. A penalty of £20 was imposed for obstructing the officer in taking his account; and the maltster was also required, under a penalty of £10, to make a monthly entry of all malt made by him.

1697, 8 & 9 Wm. 3, cap. 22.

1714, 12 Anne, sess. 1 & 2.

Sec. 4.

Sec. 5 & 6.

Sec. 10.

By sec. 5 and 6 the duty was to be paid within three months from this entry, under the penalty of double duty; and by sec. 10 all malt, grain, and utensils were made liable for arrears of duty.

Sec. 11.

Sec. 16.

By sec. 11 a repayment of duty was granted on malt damaged in transit by the casting away of any vessel in which it was being conveyed. Sec. 16 appears to be a new regulation, which the experience of the duty, although it had been so short a time in operation, had doubtless proved to be necessary. The preamble describes the common fraud by what is termed a *run wetting*,—a practice which has continued to the present time, and to the counteraction of which most of the regulations are directed. It recites, that 'many maltsters, in order 'to the defrauding his Majesty of the duty, and preventing the officers from taking and keeping 'a true account of the corn or grain steeping or steeped, and making into malt, do, in the 'absence of the officer, remove part of their corn or grain out of the cistern or wetting-vat, and 'mix the same with corn or grain of a former wetting, and supply the place of the corn or 'grain so removed with fresh corn or grain, and do also mix their several couches and floors 'in such manner that the officers for the said duties cannot distinguish one wetting from 'another;' and therefore prohibits, under a penalty of 5*s.* for every bushel so mixed, any maltster from mixing the grain of one wetting with the grain of a former wetting before the same is put upon the kiln.

Sec. 18.

Sec. 18 is also evidently a new regulation, introduced in order to counteract a common

No 1.

Reply of the Board of Excise on the mode of charging the Malt Duty, 31st January, 1835.

practice of evading the duty, against which it will be found that the penalties are directed with increased severity. It recites, that 'in making of malt practised before the granting the 'said duties, the barley or other corn or grain during its steeping in the cistern or wetting-vat, 'did usually rise and swell so considerably that it was thought reasonable, upon granting the 'said duties in all charges to be made by the officer from the cistern or couch, to allow to the 'maltsters, upon the payment of the duty, four bushels in every twenty bushels, and so pro-'portionably upon any greater or lesser quantity, in consideration of such rise or swelling 'of the corn, which allowances have been and are made accordingly,' and that 'many maltsters 'or makers of malt for sale, by pressing, treading, ramming, or other methods, do now not 'only make their corn lie so close in the cistern or wetting-vat, and also in the couch, that the 'rise or swelling as aforesaid is prevented, but also renders it very difficult for officers to know 'the true quantity of the corn steeped or in the couch, and thereby have the allowance as 'aforesaid, although the reason for making the same is taken away.' It therefore imposes a penalty of 5*s.* a bushel on every maltster treading, ramming, or otherwise forcing together the grain in the cistern or couch.

By sec. 17 the duty is directed to be charged by gauge; and by sec. 20 an allowance of four bushels in twenty is directed to be given on every gauge taken within thirty hours after the grain is emptied out of the cistern; and by sec. 28 an allowance of ten bushels in twenty, on gauging on the floor, after the expiration of the thirty hours. Sec. 17. Sec. 20. Sec. 28.

Sec. 34 gives the officers the power to enter malt-houses at all times; but if at night, only in the presence of a peace officer. Sec. 34.

Sec. 35 imposes a penalty of 10*s.* a bushel on concealing malt. Sec. 35.

Sec. 36 requires the maltster to make entry of his utensils. Sec. 36.

The regulations of this Act were few and simple; but it is important to observe that experience had, even at that early period, shewn the necessity of providing against the artifices of the trader, which are specifically set out in the clauses more especially adverted to, and which were evident additions to the former laws.

The 1 Geo. 1, sess. 2, c. 2, sec. 8, prolonged the time for payment of the malt duty from three to four months. The remainder of this Act, as it relates to malt, is for preventing frauds in obtaining the drawback on exportation. 1 Geo. 1, sess. 2, 1714.

The principal malt clauses in 6 Geo. 1, c. 21, are also for preventing frauds on the export drawback. The 8th section, however, is directed against the fraudulent forcing together of corn steeping or steeped, in order to the making thereof into malt, 'whereby the rising and 'swelling of such corn being prevented and hindered, his Majesty is thereby very much 'defrauded of and in his duty upon malt.' It enacts that 'if any corn in any cistern or wetting-'vat, steeping or steeped, in order to be made into malt by any maltster, is or shall be found 'so hard, close, and compact, as it could not be unless the same had, by some means or other, 'been forced together to prevent the rising and swelling thereof, the maltster should forfeit '2*s.* 6*d.* per bushel.' 6 Geo. 1, c. 21, 1720. Sec. 8.

The 33 Geo. 2, c. 7, s. 70, recites, that 'in making of malt practised before granting the 'duties, the barley or other corn or grain during its steeping in the cistern, wetting-vat, or 'other vessel, did usually rise and swell so considerably that it was thought reasonable, upon 'granting the said duties, in all charges of duty to be made by the officers of Excise from the 'cistern or couch, to allow to the maltster four bushels in every twenty bushels, and so pro-'portionably upon every greater or lesser quantity, in consideration of such rise or swelling of 'the corn, which allowances had been made accordingly; and whereas many maltsters do 'continue their barley or other corn or grain in the cistern, wetting-vat, or other vessel, but a 'very short time after the first wetting of the same, whereby the rise or swelling as aforesaid 'is much prevented, and beareth not a due proportion to the said allowance given on account 'of the rise and swelling thereof; by which means such maltsters not only obtain the allowance 'aforesaid in the cistern and couch, although the reasons for making the same is in a great 'measure taken away, but also reserve to themselves a further advantage by swelling the corn 'after it has been gauged and charged in the couch by means of *watering it on the floor*, 'when it has the allowance of ten bushels in twenty, which practice is greatly detrimental to 'the revenue and to the fair trader;' it therefore enacts, 'that if any maltster shall not wet or 'steep his barley or other grain intended to be made into malt in the cistern, wetting-vat, or 'other vessel, so as that the same shall be covered with water, and continue so covered in such 'cistern for the full space of forty hours from the time of its being first covered with water 'before he shall drain or take or draw the water from the same, he shall not be entitled to the 'allowance either in the cistern or couch.' 1760, 33 Geo. 2, c. 7.

The 3 Geo. 3, c. 13, after reciting the above clause in the 33 Geo. 2, c. 7, proceeds thus: 'And whereas there is not any provision made by the said Act for enabling the officers of 'Excise to ascertain when such corn or grain is first begun to be so wetted, or steeped, and, con-'sequently, whether such maltster is entitled to such allowance as aforesaid, and as, by reason of 'such defect, the whole purpose of the said clause has been entirely defeated, and whereas great 'frauds have been committed by the mixing of corn or grain with corn or grain steeping in order 'to be made into malt, whereby the revenue and the fair trader have been greatly injured,' it therefore enacts, 'that every maltster shall, at least twenty-four hours, if in a market town, 'and forty-eight hours elsewhere, before he shall begin to wet any corn or grain to be made 'into malt, give to the officer of Excise a notice in writing of the particular hour or time of 'day when he intends to wet corn or grain; and in case the wetting shall not be begun at the 'time mentioned in the notice, or within three hours after, the notice is declared void, and a 'fresh one is to be given before wetting; and the maltster is prohibited from beginning to wet 'any malt but between four in the morning and nine in the evening.' It then imposes a 1763, 3 Geo. 3, c. 13.

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penalty of £100 on omitting to give the notice, or, having given it, and begun to wet any corn or grain, not proceeding to cover the whole with water, and to continue it covered for the full space of forty hours, or beginning to wet at any other time than between four in the morning and nine in the evening, or for adding fresh grain to the cistern after the officer has taken his account of it.

1789, 29 Geo. 3, c. 10. By the 29 Geo. 3, c. 10, s. 17, the penalty for treading and forcing together grain, or for its being found so hard and compact as that it must have been forced together, was increased from 2*s.* 6*d.* per bushel, to 5*s.* and extended to committing the offence in the couch. To obviate a difficulty which had been experienced in obtaining evidence of the state of the grain, the

1801, 41 Geo. 3, c. 91. 41 Geo. 3, c. 91, was passed, which, after noticing it, empowers the officers to have the grain thrown out of the couch, after gauging it, and to have it returned and laid level, and if on a re-gauge any excess should be found, beyond 5 per cent, it was to be deemed conclusive evidence of the grain having been forced together.

The different regulations hitherto noticed are introduced in the Acts prescribing them by a preamble, describing the particular object of the enactment, or the fraud against which it was

1802, 42 Geo. 3, c. 38. directed. The late Acts are not so particular in that respect. The 42d Geo. 3, c. 38, s. 28, recites, that 'by the practice of evil-minded persons the duty on malt is materially diminished, 'and the malt much injured;' it therefore enacts that no maltster shall begin to wet or steep grain to be made into malt at any other time than between eight in the morning and two o'clock in the afternoon, nor shall empty or take any grain out of the cistern at any other time than

Sec. 29. between seven in the morning and four in the afternoon, under a penalty of £100. Sec. 29 gives the allowance of ten bushels in twenty in gauging on the floor at the end of twenty-six hours after the grain is thrown out of the cistern,—an alteration in favour of the maltster, the allowance in question not being given, under the former Acts, till the expiration of thirty hours.

Sec. 30. By sec. 30 the watering or sprinkling grain in any stage of operation after being emptied from the cistern, until the expiration of twelve days, is prohibited under a penalty of £200. The mischief which this prohibition was intended to remedy is recited in the preamble to 33 Geo. 2, c. 7, s. 70, and was then foreseen; but no penalty was at that time attached to the practice.

Sec. 31. Sec. 31, which is rather for the protection of the consumer than the revenue, recites, that 'maltsters do sometimes water, sprinkle, and damp malt after having been dried on the kiln, 'and before being delivered into the custody of the brewer or purchaser, to the great injury of 'the malt and detriment of the purchaser.' It therefore prohibits the practice under a penalty of £100.

Sec. 32. Sec. 32 relaxes the former law by enacting that the cistern may be drained once during the forty hours, provided the intention to drain be specified in the notice, and that the draining take place between eight in the morning and four in the afternoon, and that the grain be immediately again covered with water.

Sec. 33. Sec. 33 imposes a penalty of £50 on any servant or workman of a maltster, detected in committing certain offences against the regulations, and gives a summary power to the officer of Excise to arrest him and carry him before a magistrate, before whom he is to be convicted, and, in default of payment, committed to gaol for any term not exceeding twelve months.

Sec. 34 & 35. Sec. 34 and 35 give a power to the officers of Excise, at all times by day or night, to enter malt-houses; and increased the penalties for obstructing them to £200.

1806, 46 Geo. 3, c. 139. The 46 Geo. 3, c. 139, repealed the prohibition against sprinkling grain until the expiration

Sec. 3. of twelve days; and by sec. 3 enacted the prohibition against sprinkling before the expiration of 216 hours, or nine days.

1808, 48 Geo. 3, c. 74. The 48 Geo. 3, c. 74, introduced the regulations for keeping the barley-book. These regulations may be adverted to, although they are not now in force. The maltster was required to deliver annually, at the 5th July, an account of all barley, except unthrashed barley, in his possession, or belonging to him, with the particular rooms or places where it was deposited. After ceasing to work, a similar account was to be given before re-commencing. A barley-book was to be delivered by the officer of Excise to every maltster, in which he was to make entry of all barley received by him, of all steeped, or wetted, or sold, or disposed of. This book was to be open to the inspection of the officer. The barley was to be placed even, and in such a way that the officer could gauge and ascertain the quantity of it. If on taking an account, and balancing the stock, an excess beyond 5 per cent. was found, it was to be deemed to have been received without having been entered. If a deficiency of 5 per cent. was found, it was to be deemed to have been wetted without having been entered; and over and above the penalty incurred for the omission, the officer was authorized to charge the deficiency with duty as malt. The book was to be filled up before the officer taking the account, and in case of dispute, the maltster might have the stock of barley measured. A power was given on the trial of any information for penalties to summon persons, and compel them to give evidence of having sold barley to the maltster.

Whether any particular frauds had been committed in consequence of the relaxation by the

46 Geo. 3, c. 139. Sec. 13. 46 Geo. 3, c. 139, of the prohibition against sprinkling before the expiration of twelve days, or 288 hours, there is no recital to give information; but by the 13th section, the prohibition to sprinkle before the expiration of twelve days is renewed, and enforced by a penalty of £200;

Sec. 23. and the increased penalties in the 46 Geo. 3, are made perpetual. By sec. 23, after the recital that the duties on malt had been greatly evaded, and the revenue considerably injured, by indigent and obscure persons, who had become maltsters, having sold off their effects and absconded before the duties charged on them in respect of the malt made by them had been paid, it is enacted, that all maltsters shall pay and clear off their duties within fourteen days after the time when they should make their monthly entry of the malt made by them, unless

the maltster shall have given approved security in double the value of the duties which shall be judged likely to arise and become chargeable on the maltster, within every five months, for the due payment of the duties at the end of four months.

About the year 1812, principally by an inspection of the malt survey-books, it was discovered that the duty had been considerably evaded, and several special commissions, many of which were afterwards contested in the Exchequer, were issued against various maltsters, the result of which was a recovery of upwards of £200,000 of evaded duty. In very many cases the officers were ascertained to have been in collusion with the traders: but in all, the frauds were found to have been effected by shewing the malt to have been an extraordinary length of time in operation, from twenty to twenty-four days at times on the floor, the fact being that two operations or steepings had been carried on in the time which was represented as being occupied in one only. Experienced maltsters and officers proved that fourteen days were sufficient for the working of malt on the floor. The juries assumed sixteen, and made their calculations and gave their verdicts accordingly. At that time there was no restriction as to the number of operations carried on at the same time, or the intervals between them; and they were brought so close together that it was difficult for the officers to distinguish one from the other, and facilities to fraud were thereby afforded, on the old plan of mixing the younger with the older floors, and supplying their places by grain wetted without notice. This led to the enactment of 52 Geo. 3, c. 128. By sec. 1, maltsters were required so to construct their cisterns as to admit of their being regularly gauged by the officers, and if made more than nine feet long, they were to provide a moveable board or plank so as to enable the officers safely and securely to take their gauges. Sec. 2 prohibited the maltster from having in operation, at one time, more than five floors or quantities of grain for making into malt in the couch, or on the floor or kiln, or all or any of them, wetted or arising from one and the same cistern. This, however, was not to prevent the maltster from dividing his floors into separate pieces for the purpose of more easily working them, or removing the oldest to the kiln.

1812, 52 Geo. 3, c. 128. Sec. 1.

Sec. 2.

By sec. 3 the maltster was required to lay all his floors in regular succession, according to the seniority of each.

By sec. 4 the maltster was prohibited from emptying or taking grain from any cistern within the space of ninety-six hours, to be computed from the time of the last preceding emptying, or from any other cistern in the same house under the same roof.

By sec. 5, when a maltster used two or more cisterns in the same house, or under the same roof, he was prohibited from emptying them at different times, and was required to empty them all on the same day, and at the same hour, or, at least, that the emptying of the one last begun to be emptied, should be finished within three hours from the time of commencing to empty the first.

Sec. 5.

By sec. 6 maltsters were prohibited from keeping grain more than fifty-five hours in steep.

Sec. 6.

Sec. 7 imposed a further penalty on mixing grain of different wettings, making the penalty apply to a mixing on the kiln.

Sec. 7.

The Act 53 Geo. 3, c. 9, relaxed some of the provisions of the last-mentioned Act. The maltster was allowed to steep grain for sixty-five hours, giving notice of his intention to do so. Grain so intended to be kept in steep was to be wetted between eight and eleven o'clock in the evening, and emptied between one and four o'clock in the afternoon.

1813, 53 Geo. 3, c. 9.

These are the regulations generally which were in force prior to the passing of the 7 and 8 Geo. 4, c. 52, the object of which was to consolidate the laws relating to malt, and to place the charge, collection, and management of that branch of duty upon the same footing throughout the United Kingdom.

1826, 7 & 8 Geo. 4, c. 52.

It will be seen, from the preceding statement, that the regulations of the former laws were not founded upon any theoretical views, or enacted for the counteraction of imaginary abuses. The recitals, indeed, particularize the exact nature of the frauds which they were meant to correct,—a practice from which much useful knowledge of the proceedings of the legislature in framing the earlier Acts has been derived,—and shew that the restrictions were indispensable for the security of the revenue and of the fair trader. But it may be desirable to inquire how far those provisions, the necessity for which has been fully confirmed, are really obstacles to the skill of the maltster, or affect his convenience; and with this view the principal enactments of the present law will be shortly enumerated, and such observations upon each will be added as may be likely to assist the Commissioners of Inquiry in the investigation.

By the Acts in force, every maltster is required to make entry with the Excise of his malt-house and stores, and different utensils. This regulation is obviously necessary in order that the officers appointed to survey and secure the duties may know the places where, and the utensils in which, the manufacture is carried on, and be able, more effectually, to counteract any dishonest practices of the trader. No objection can, it is presumed, be urged to this regulation, as in any degree affecting the course of the manufacture.

7 & 8 Geo. 4, c. 52, 11 Geo. 4, c. 17. Entry.

The regulations which relate to the form and construction of the cistern and couch, as enacted in the 7 and 8 Geo. 4, c. 52, were much modified by the succeeding Act of the 11 Geo. 4, c. 17, and the principal requisite now is that those utensils should be so constructed and placed, that the officers may readily obtain gauges of the contents. The regulations of the first-mentioned Act were suggested in consequence of attempts which were made to defeat the officers' survey by erecting the cistern in positions in which the contents could not be properly examined. As the amount of duty is to be ascertained by gauge, it is of course requisite that the vessels should be of regular figures, and easily accessible; and in this particular, indeed, the trader is himself interested, unless he could so construct his utensils as to ensure that every inaccuracy on the part of the officer would be in his favour.

Cistern and couch.

The regulations respecting the barley-book and stock of barley, which were enacted by the 48 Geo. 3, c. 74, were re-enacted in the 7 and 8 Geo. 4, c. 52, but having been objected to

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as inconvenient by the trade, they were shortly afterwards repealed; and all that the maltster is now required in this respect to do is to keep a book open to the inspection of officers, in which he is to enter, within three hours after steeping, the quantity of grain steeped by him, and the day and hour when it was put in steep. This, as a part of the Excise system which aims at obtaining as early an account as possible of the quantity of any article to be manufactured, is useful. It is also designed to prevent collusion with the officer, and is a regulation which can always easily be complied with. It was in fact enacted with the concurrence of the trade when the malt laws were last under consideration.

Notice to wet.

The necessity for a previous notice of the day and hour at which the maltster intends to wet or steep grain is recited in the preambles to the two clauses in which the regulation was originally introduced. It is only, therefore, necessary to state in this place, that it does not interfere with the mode of manufacture.

Limitation of time for beginning to steep, &c.

Of the regulation which limits the commencement of a steeping to the interval between eight in the morning and two in the afternoon, it is necessary to state that it is entirely for the convenience of the revenue. It ensures to the officers fair opportunities of examining and gauging the grain during the day, soon after it has been wetted,—a part of the operation which might, in the absence of the restriction, be resorted to at unseasonable hours for the purpose of fraud. Of the inconvenience of it to the trader we have not, however, heard any complaint. These observations apply equally to the regulation that malt shall be emptied from the cistern only between the hours of seven in the morning and four in the afternoon.

Corn to be kept in steep 40 hours.

The maltster is required to keep the grain covered with water at least forty hours; but he may drain the cistern once during that time, specifying his intention to do so; and he is prohibited from adding grain to the cistern after the officer has taken an account of it, and from abstracting grain from the couch. That there is any just ground of complaint in requiring the corn to remain forty hours in steep, can hardly, it is apprehended, be alleged, as a shorter period would not suffice for exciting a good and equal vegetation throughout the whole mass. The frauds to which an unrestricted power, in this respect, would lead, are the withdrawing the grain before it had become saturated, by which the revenue would lose the proper charge of duty (the number of bushels of malt and the allowances to the trader being calculated upon the maximum bulk of the corn in that stage of the operation), and making up the deficiency in the vegetation, by wetting on the floor at subsequent parts of the process. In that case, also, fresh grain might be added to supply the place of that which had been removed, and would escape the charge of duty. Whether a more frequent change of the water in the cistern would improve the quality of the malt is a point upon which the trade, if they are desirous of any relaxation of the present law in this respect, might be required to explain the grounds of their wishes. These several regulations which have been adopted from the former laws, appear to be generally and essentially necessary for preventing frauds, and bear upon other provisions, all directed to the same purpose, namely, to prevent the maltster from short-wetting his grain before it has arrived at its full swell; as it is obvious that no maltster for any purpose but that of fraud would desire to remove portions of grain from the cistern, and to add fresh grain to that which had already been partially saturated.

Draining and filling of the cistern.

Emptying grain from the cistern.

The maltster is still prohibited from emptying any grain from the cistern within ninety-six hours of any such former operation. The object of this regulation is to establish such an interval between the different makings as may identify each in the respective stages of vegetation. It certainly prevents the maltster from having a rapid succession of steepings; but it does not interfere with the process, or, in any degree, affect the quality of the article; whilst any inconvenience which might result from the time which intervenes, can be obviated by additions to the quantity of the next steeping, in which the manufacturer is not at all restricted.

The grain must be thrown into the couch-frame (the natural course of the operation), where it must remain twenty-six hours, a period acquiesced in and settled with the trade.

Compressing the corn in the couch.

A penalty is enforced on the treading or forcing together corn in the cistern or couch; because the allowances to the trade are computed and granted upon the presumption that no artificial means will be resorted to, to check the fair and natural expansion of the grain at those stages of the process.

Sprinkling.

The restriction as to sprinkling on the floor is certainly a direct interference with the process. The history of this prohibition will be more conveniently explained in commenting upon the proposition now before the Commissioners of Inquiry, in which it forms the principal topic of remonstrance.

The regulation which prohibits the maltster from having more than five floors, including the couch-floor and kiln, depending at one time, and requires that the cisterns should be simultaneously emptied, and that all the floors should be placed in regular succession according to seniority, is in connection with that which prescribes an interval of four days between each wetting, enabling the officer to keep accurate accounts of them, and to distinguish the ages of each. These regulations are certainly interferences, for objects of revenue, with the course of the process; but the Commissioners will judge how far they are of a vexatious character, when it is borne in mind that there is no restriction as to the quantity of grain to be wetted at one time, the size of the cistern, or the number of cisterns, or to the capacity of the couch, or the number of cisterns which may be emptied into one couch and deemed one floor; and that the floors may be divided into separate pieces for the facility of working them.

Of the allowances it is only necessary to observe that they are in favour of the trade; and of the prohibition to mix grain of different steepings, that it is one of the fundamental regulations of the law, which, it is conceived, can be obnoxious to those only to whom the deterioration of the quality of the malt is a secondary consideration, compared with the evasion of the proper charge of duty, as the admixture of grain of different steepings would generally impair the quality of the malt.

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We have now fully stated and explained the existing laws, and have shewn the grounds upon which the several provisions, affecting the trade, have been established.

The necessity of restriction is implied in all systems for charging and securing a duty; and it has been shewn that those under which the malt trade is carried on were not hastily or unnecessarily introduced. To those, indeed, who are not conversant with the peculiar nature of the frauds which are attempted, the regulations might appear minute when the simple nature of the process is considered; but, carefully and impartially examined, they will not, we apprehend, be found to be either oppressive or unnecessary. The prescribed form of the utensils, which must always be of the most simple construction, coincides with that which the trade had adopted when the shape of the vessels first became, for the security of the revenue, a subject of legislative interference. Although the notices which the trader is required to give may be thought to occasion some inconvenience, they do not interfere with the process, and could not be dispensed with, unless the trader is to be at liberty to conduct his business without the knowledge of the officer, and the control of proper regulations in order to secure the duty. If particular times are prescribed, within the range of which certain acts are to be done, the mode of doing those acts is left wholly to the discretion of the trader. Again, the prohibition to mix grain of different steepings on the floor or kiln could only, we apprehend, be deemed an interference with the process of malting, if it can be shewn that the object of the maltster is not to obtain an even and regular vegetation, and that the repeal of all the restrictions would induce him to have recourse to a practice which is now only regarded as evidence of attempted or successful imposition. The restrictions as to draining and re-filling the cistern, and as to sprinkling on the floor, are, perhaps, the only regulations which can be said to interfere with the process; and upon these points it might be sufficient to observe, that they were acquiesced in by the trade, and that under the modifications of the 11 Geo. 4, cap. 17, no complaints of inconvenience or injury have been addressed to this department. The subject of sprinkling, however, is one of considerable importance both to the trade and to the revenue; and as it has been frequently discussed, we are desirous of offering some observations upon it.

The Commissioners of Inquiry are doubtless aware of the particular fraud which the limitation as to the time of sprinkling on the floor was intended to counteract. The maltster privately dries off the steeping of the oldest floor, and moves forward the others in succession, transferring the contents of the couch to the place of the first or youngest floor: a steeping partially impregnated with water is then fraudulently thrown from the cistern to the couch, and the cistern filled up with fresh barley covered with water. To the eye of the officer the state of the malt-house remains the same, but the steeping substituted for the previous contents of the cistern passes without a charge of duty. In order to make up for the deficient softening of the corn in steep, sprinkling is resorted to, and hence the necessity of the present restriction.

In the year 1828 considerable pains were taken to ascertain the opinions of the surveying officers throughout the kingdom on the subject of sprinkling, particularly in reference to the allegation that the making of malt could be improved if the restrictions were modified or altogether abandoned. Great differences of opinion were found to prevail upon the subject: those officers who were in favour of a relaxation of the law, which at that time prohibited sprinkling till the expiration of twelve days, differed materially in their views of the extent of relief required and of the mode in which it should be granted. Some maintained that the moisture imbibed in the cistern was evaporated at the end of nine or ten days, others at the end of seven or eight. Some recommended that permission to sprinkle should be allowed under a special notice; and others, that after a given time the maltster should be under no restraint in that respect whatsoever; whilst many who thought an abridgment of the existing period desirable, considered that it would be impossible to lay down any general rule which could be applied with safety where the endless varieties of grain, and other casual circumstances of season and temperature, might so frequently occur to disturb its operations.

On the other hand it was alleged that barley properly saturated in the cistern, and carefully attended to during the subsequent process, could be made into excellent malt notwithstanding the restrictions; that the effect of sprinkling was to increase the bulk, but to diminish the specific gravity and the essential saccharine qualities of the malt; and, finally, that sprinkling was the great agent of the chief frauds which were attempted upon this branch of duty, inasmuch as it not only facilitated the fraudulent introduction of grain without any charge of duty, but enabled the maltster to remove the corn in steep before it had obtained its maximum of bulk, in respect of which the allowance on the gauge in that stage of the process is computed.

Notwithstanding these conflicting opinions, and the obvious reply to those who advocated the repeal of the restrictions on the ground that the coarser kinds of barley required a greater proportion of water to promote proper germination, that the grain might upon notice be kept in steep for sixty-five hours, and that in the finer sorts *sprinkling is not resorted to at any stage of the process,* the Board were desirous of giving to the trade the benefit of the doubts which had been expressed as to the effect of the restrictions; and they recommended to the Lords of the Treasury a proposition, which was subsequently introduced into the 11 Geo. 4, cap. 17, that the maltster should have the power to sprinkle at the end of eight instead of twelve days, under condition that all the grain on the floor had been steeped fifty hours, a committee of the trade having first deliberately expressed their opinion that the objects of the manufacturer would be fully satisfied by that arrangement.

Whether the sprinkling may not be more frequently allowed when the grain has been steeped full fifty hours will be matter for the consideration of the Commissioners of Inquiry; but they will doubtless require conclusive evidence that the present restriction is a real impediment to the process before they add the weight of their authority to the present unsupported objection.

To revert to the proposition transmitted in Mr. Harrison's letter, it is asserted, generally,

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that all the preliminary checks being abandoned, the duty could be secured at the kiln with at least equal efficacy, whilst the maltster would be enabled to avail himself of his skill and industry, which are said to be impeded by the present system.

It has not unfrequently been suggested that the quantity of the grain might be ascertained as soon as it is put in process, and that the maltster might then be at liberty to proceed in his own way, free from all further interposition on the part of the revenue. If either of these propositions could ensure that the whole quantity of malt made would be steeped in the entered cistern, or dried on the entered kiln, the regulations would be, as they originally were, few and simple; but the fact is, that the great fraud is committed during the intermediate stages, and that the commencement and conclusion of the process are merely rendered subservient to it, as the maltster may conceive that they offer, respectively, the fittest opportunities of facilitating the evasion of duty. The accurate admeasurement of the corn in the entered cistern is no security against a clandestine steeping at another place, which might be brought into the entered malt-house, passed, supposing all subsequent checks to be abolished, without detection through all the after stages of the process; and, in like manner, there would be nothing, if the proposed system were adopted, to prevent the fraudulent abstraction of malt before the time specified in the notice for producing it at, and throwing it off, the kiln. The officer, not having any previous account of the quantity steeped, would have no check, and taking gauges on the floor, as suggested, would be useless where floors might be mixed together without restraint. The malt, when to be produced at the kiln, would be perfectly manufactured, and there would be no impediment, but the chance of a casual visit from the officer, to a maltster, who had made 1,000 bushels, throwing 500 from the kiln before he gave his notice, a practice which would be much facilitated by the circumstance, that in the case of brown or porter malt, the kiln can, it is understood, be charged five or six times in the course of an hour. There can be no stamp or mark (as in the case of paper) to denote that it had been charged with duty; and once in the stock of the trader, it would be impossible to distinguish it from that which had been fairly brought forward to the inspection of the officer, to say nothing of the opportunities which would be afforded to the commission of frauds from negligence or collusion. In these respects, there appears to be a close analogy between the duties on malt and spirits. In both cases the object is to obtain the earliest account of the materials to be put into operation, and to follow them step by step to the termination of the process, raising, from time to time, presumptive charges against the trader, until the article is matured, and in the state in which it is delivered for consumption. In both the same description of frauds is attempted, the intermediate stages of the process being those to which all the artifices of the dishonest trader are principally directed. The distiller might, with equal reason, claim to have all the preliminary checks and charges discontinued, and the duty levied exclusively upon the quantity of spirits which might be found in the receiver; but we are persuaded that there is no individual of respectability in the trade who would not readily admit the palpable insecurity of such a mode of ascertaining the proper charge of duty.

Although the authority of the several regulations, as the detection of fraud and of the means of committing it gave rise to them, has not been wholly relied on as a proof of their necessity, and as the justification for retaining them, it appears to us that upon the trade should lie the onus of proof, that those regulations did really operate in some injurious manner in the production of the commodity. They should shew that, if all the restrictions were removed, they would conduct the process in some different manner, by which malt of better quality would be produced: for example, that it would be improved by being wetted at any other assignable hours than those which are prescribed by law, or by keeping it in steep a shorter time than forty hours, and that where the restrictions do really prescribe the course of operation, the inconvenience is not met by some equivalent relaxation of the law at another part of the process, and is really of that nature which an honest trader would not submit to, for his own protection against the artifices of a fraudulent competitor. Till these points shall be fully and clearly established, the authority of the former laws, and the fact of continued attempts at fraud, may be referred to as conclusive evidence in support of the present regulations.

It remains for us to advert to the hope which the Commissioners of Inquiry have expressed, that as, in the case of paper, the Excise interfere very little with the manufacture until the paper is made, it will not be found impracticable to arrange a mode of charging the duty on malt, which shall approach nearer to this precedent, in principle, than the present mode of charging it.

In the case of paper, as soon as the rags and other materials have been sufficiently ground in the machine, the pulp is thrown into the vat, and raised on the moulds in a wet state in the shape of paper. At that point the Excise account commences, the maker being required to enter daily the number of sheets turned out of the moulds, and the estimated weight. A charge is thus raised, which can only be discharged by the production of a like kind and quantity of dry finished paper, tied up in reams or parcels.

It is obvious that no earlier account can be taken of a satisfactory nature. Any attempt to raise a charge from the presumed quantity of paper which a trader might be enabled to produce, in reference to the capacity of the engine, or the size of the vats, would lead to error and dispute, although a knowledge of the circumstances, and a due attention to the number of hours' work, and to the quantity of paper produced, might, perhaps, lead to some useful results, where a disposition had been observed on the part of the trader to commit a fraud. The trader's own account is, however, the first which can be obtained, and the officer has no other, until the paper is produced to him as a perfect manufactured article, and fit to be sent out for immediate consumption. This is manifestly a very imperfect and unsatisfactory check, and the deficiency is accordingly attempted to be remedied by declarations and accounts, to which the makers of malt are not subject. But precautions of this nature

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are always inefficient, compared with the other modes of account and charge, which constitute the general principle of the Excise system; and consequently it is found that no duty is so liable to fraud and evasion as that upon paper. Imperfect, however, as the checks are, paper is a commodity which admits of the application of some precautions, which it would be utterly impossible to adapt to malt. It can be legally sent only from the mill in reams, enclosed in wrappers, with Excise labels and stamps upon them; and if met with being removed from the mill in loose parcels, not so enclosed, is immediately seizable. It will thus appear that the comparatively defective mode of charging the duty on paper is the result of necessity; and at the same time that malt could not be subjected to those regulations, which are intended, as far as possible, to supply the place of the more efficient system of check upon the latter duty.

Reverting to the subject of the malt duties, we are desirous, in conclusion, of alluding to the fact which has been elsewhere noticed, of the very disproportionate increase of the quantity of malt charged with duty in some of the earlier periods, and at the present time, when the increase of the population and the more general diffusion of wealth are taken into consideration. This circumstance has been frequently, although in our opinion somewhat too readily, ascribed to the effect of fiscal regulations, which are said to have driven many respectable persons from the trade, and to have encouraged the production of an inferior commodity. We are not prepared to assert that the influence of fiscal restrictions, which the proceedings of the trade have rendered necessary for the security of a duty, is to be disregarded in any investigation of the causes which may have led to the comparative diminution of its produce; but it is certain that in the case of malt, many other circumstances have operated in producing that result. It is a well known fact, that a larger quantity of malt was formerly used in brewing the same quantities of beer, and that modern improvements in machinery, and in other scientific knowledge, have enabled the brewer at once to economize the use of his materials, and to extract their properties in the most successful manner. Besides which, it has been ascertained from detections which have been made by the officers, that raw grain is now, to a certain extent, used in lieu of malt, in the production of beer. In the distilleries, the large demand for malt which the increased consumption of spirits would appear to require, is counteracted by the discovery that raw grain of some descriptions will answer the purpose of assisting the process as well as malt; and by the repeal of the law which formerly required that a certain proportion of malt should always be used in the production of corn spirits. In fact, the total quantity does not now amount to 200,000 bushels per annum. But the great counteracting cause is undoubtedly to be found in the extraordinary increase in the consumption of other commodities, which, as it were, come into competition with malt, or the product of malt; and which, upon a little inquiry, will be found fully to account for the proportionate diminution in the use of that article. These commodities are tea and coffee, and foreign and British spirits.

In the year 1722 (in which year the quantity of malt made was greater than at any other period in the last century), beer was the beverage of the population generally at each meal. The quantity charged with duty was 6,092,553 barrels; and the population being about 6,000,000, the average annual consumption may be taken at one barrel, or thirty-six gallons for each person.

In 1833 the population had increased to 14,000,000; from which it would be inferred that the consumption of beer would be about 14,000,000 barrels; but the average of the seven years preceding the repeal of the duty in 1830, gives only 7,352,000, which is a diminution of half the quantity, reducing the average individual consumption to half a barrel, or eighteen gallons.

In 1722, the quantity of *tea* consumed was about 370,000 lbs., the average proportion for each person being about an ounce. In 1833 it was 31,829,620 lbs., or two pounds and a quarter for each person.

In 1722, the quantity of spirits (foreign and British) consumed was 3,001,806 gallons, which gave a proportion to each individual of about half a gallon. In 1833 it was 12,382,067 gallons, being at the rate of six-sevenths of a gallon for each person.

Of coffee, at the earliest date at which there are any accounts in this office, viz. 1760, the consumption was 262,000 lbs., or about three-fourths of an ounce for each person. In 1833 it was 20,691,941 lbs., or nearly a pound and a half.

It may be difficult to make any accurate comparison between the number of pounds of tea and coffee, and the number of gallons of beer, so as to shew that the increased consumption of the former accounts for the diminished use of the latter, in proportion to the augmented population; but it is notorious that tea and coffee are now drank by the people at those meals at which, in former times, beer alone was their beverage. The diminution will thus, we think, at once be accounted for, without referring to the prevailing taste for ardent spirits which, it is evident, must also have had a considerable effect in restricting the use of malt liquor.

If it should be alleged that this result is less an alteration in the taste, or in the condition of the people, than a compulsory change originating in the high rate of duty, and in regulations by which the price of malt has been enhanced, and its quality deteriorated, we may, without insisting in this place upon the fact that good malt can be, and is, by the honest trader made, notwithstanding the present restrictions, simply observe that the increased consumption of the other articles, which we conceive to have been substituted for beer, has taken place under rates of duty which are considerably higher in proportion than the duty on malt, and that, in British spirits (the only article amongst them which is subject, in the process of manufacture, to the superintendence of this department), the regulations are much more particular as well as more direct in their application to the mode of working than in the case of malt, where the trader is, with the exceptions which have before been particularly noticed, left to the free use of his materials and to the fair exercise of his own skill and industry.

No. 1.

Reply of the Board of Excise on the mode of charging the Malt Duty.

That there is no indisposition on the part of this Board to the removal of those restraints which are really injurious to the operations of the maltster must be well known to the trade, from the attention which, particularly in the year 1828, was paid to their suggestions, and the readiness with which, after full discussion, they were adopted. The regulations, as established at that time, appeared to be entirely acquiesced in, as necessary restraints upon the fraudulent trader, and, in that view, beneficial to the revenue and to those who were disposed to carry on their business in a fair and lawful manner. If, however, experience shall have shewn that the mode of working requires further relief, we should, with the same readiness, consider such specific objections as can be urged to any part of the present law; but we must be permitted to add that no fact is stated in the proposition referred to us which bears out the assumption of an oppressive and injurious interference; and that the method by which the writer professes to relieve the trade from the present regulations, and to secure the proper charge of duty, appear to us to be altogether visionary and impracticable.

We have the honour to be, Gentlemen,

Your most obedient servants,

F. H. Doyle, W. H. Percy,
W. Plunkett, J. C. Mortlock,
H. Davis, Tho. Harrison.

Appendix No. 2.

No. 2.

Letter from Mr. John Tasker and others. 14th March, 1835.

Sir, *Dartford, 14th March,* 1835.

We were favoured with your obliging letter of the 12th instant, and in reply we beg to state, for the information of the Commissioners of Excise Inquiry, that although not exactly concurring in the opinions expressed in the extract of evidence enclosed by you, nor advocating, on exactly the same grounds, the expediency of a relaxation in the restriction of sprinkling in the process of making malt, we still do think a relaxation of that restriction desirable, provided it can be effected (as in our humble judgment it might) without affording increased facility to fraud. The evidence above quoted asserts, and we have no doubt correctly, that by the free use of the watering-pot, maltsters would be enabled to sell their malt 2*s.* or 3*s.* per quarter cheaper, on account of the increase in quantity which might be obtained by such practice, and assumes that the public would benefit to this amount; from this opinion we differ, considering that in the same proportion in which the bulk were increased, the quality would be deteriorated. Although, however, adverse to sprinkling as a general system, we think that occasions frequently arise, sometimes from the weather, sometimes from other causes, on which it would be beneficial; but on which, its prohibition operates as a hinderance to the production of malt of a good quality, and consequently to the injury of the maltster and the public. The present regulation virtually amounts to a prohibition, the late period at which sprinkling is allowed rendering it useless; at the same time, we entertain an opinion, that unrestricted permission must give increased facility of evading the duty; and we cannot therefore see how the fair trader would be enabled, in consequence of such permission, 'to drive the fraudulent one out of the field.' We conceive that the object to be desired would be attained without danger to the revenue by the following alteration in the regulation: the maltster to be allowed to sprinkle when the corn is five days old from the cistern, (instead of eight as at present,) or at any time afterwards, such corn having been steeped in the cistern not less than forty-six hours.

As you kindly invited us to offer any remarks on the malt regulations which we may think desirable, we beg to express our opinion, that the restriction existing by law in the use of our store-rooms to the *particular* purpose for which they may be entered, either for malted or unmalted grain, is vexatious in its operation, and useless for the purpose of preventing fraud.

We are, Sir, your obedient servants,

John Tasker.
William Tasker.
Charles Hussey Fleet.
William Fleet.

SCOTLAND.

Appendix No. 3.

No. 3.

Letter from the Hon. J. Stewart.

Gentlemen, *Treasury Chambers, 21st January,* 1834.

I am commanded by the Lords Commissioners of His Majesty's Treasury to transmit to you the enclosed report from the Board of Excise, dated the 13th instant, on the memorial of the Hon. W. Gordon, M.P., praying that farmers and other persons who make malt for their private use only, in Scotland, may be permitted to remove their grain, after the same has been steeped and washed on the floor, from their premises to some kiln in the neighbourhood for the purpose of being dried; and I am at the same time to acquaint you, that before my Lords give any directions upon this subject, they would be glad to receive your opinions thereon. I am, Gentlemen, your obedient servant,

Commissioners of Excise Inquiry. J. Stewart.

No. 3.

Memorial of the Hon. W. Gordon, M.P.

DEAR SIR, *Aberdeen, December* 3, 1833.

I am again induced to trouble you upon the subject of the regulations for malting so grievously felt by the farmers in this part of the country, which, on my representation during the last session of Parliament, you submitted to the consideration of the Board of Excise—I allude to the regulation by which every individual (however small the quantity malted) is compelled to have a drying kiln on his premises, which, in the families of many of the farmers, amounts to an absolute prohibition to malting, and in the absence of public maltsters in some parts of the country, deprives them of the use of beer, and at the same time operates in a considerable degree against this branch of the revenue. In confirmation of this I beg to state, that in an extensive district of this county, where, in practice, individuals malting under eight bushels have been allowed to carry their malt to kilns in the neighbourhood, a material increase of the revenue has been the consequence; in proof of which I can with confidence appeal to the books of the collector of Excise in Aberdeen, who has recently communicated with the Board upon the subject; and I feel persuaded that if such an indulgence were general to that extent, a considerable benefit to the revenue would be the result, and a grievous restriction removed from the use of a wholesome beverage among the industrious classes.

I have the honour to be, dear Sir, very truly yours,

Right Hon. T. Spring Rice, W. GORDON.
&c. &c. &c.

To the Right Honourable the Lords Commissioners of His Majesty's Treasury.

MAY IT PLEASE YOUR LORDSHIPS,

Report of Commissioners of Excise on the Memorial of the Hon. W. Gordon, M.P.

Having considered the annexed memorial of the Hon. W. Gordon, M.P., praying that farmers and other persons who make malt for their private use only, in Scotland, may be permitted to remove their grain, after the same has been steeped and worked on the floor, from their premises to some kiln in the neighbourhood for the purpose of being dried,

We report that the taking an account of, and charging the duty on malt is not completed until it has undergone the operation of drying; and, by the 41st section of the Act 7 and 8 Geo. 4, c. 52, it is enacted, that if any maltster shall remove, carry, or send away any malt from any building or place where the same shall have been made, before such malt shall have been taken account of and charged with duty by the proper officer of Excise; or if any person shall receive or have in his custody or possession any malt so removed, carried, or sent away, knowing the same to have been so removed, every maltster or person so offending shall forfeit the sum of £200, and all the malt so removed shall be forfeited, and may be seized by any officer of Excise.

There are also other provisions of the law with which the indulgence sought for by the memorialist is inconsistent; and we have to observe that if the law were to be altered in this respect it would afford great encouragement and facility to the illicit trader, inasmuch as he might send his malt to the same kiln to be dried as the entered trader, and it would be extremely difficult to ascertain satisfactorily whether any quantity which might at any time be found by the officer on a kiln, used in common by several persons, was sent there by the entered or the fraudulent maltster; and we cannot recommend any alteration of the present legal provisions, but we conceive that some indulgence may be conceded where the distance of the malting premises from the kiln is not great, and where from the local situation of the kiln it would not be used by any other persons than those residing within the limits of one and the same officer's district; and we submit to your Lordships whether we may not be authorized, upon special application to us for such purpose, to grant the requested indulgence in any case in which it shall appear such indulgence may be conceded without much risk to the revenue, and under such regulations as may appear to us expedient to adopt in each case.

We are, your Lordships' most obedient and most humble servants,

WM. PLUNKETT. J. C. MORTLOCK.
H. DAVIS. THOS. HARRISON.

Excise Office, London, 13th January, 1833.

APPENDIX No. 4.

No. 4.

Petitions of Messrs. Archibald Campbell and Co., Edinburgh.

To the Honourable the Commissioners of Inquiry into the Excise Laws.

The Petition of Archibald Campbell and Co., Brewers and Maltsters, Edinburgh,—

Humbly sheweth,

That your petitioners having for some years been subjected to serious loss in consequence of the enforcement of an old Excise law, beg most respectfully to submit to your honourable Board a copy of a petition sent to the Commissioners of Excise in Edinburgh, dated 19th December, 1828, which will explain the grievance of which your petitioners have to complain. No redress having been obtained, your petitioners again, on 22d October, 1831, petitioned without effect the Board of Excise in London.

May it therefore please your honourable Board to take the case into consideration in any future Excise laws that may be framed upon the subject of malting. Your petitioners are ready to be examined, if required, on the hardship and loss they are at present subjected to by the enforcement of said law.

And your petitioners shall ever pray, &c.

ARCHIBALD CAMPBELL and Co.

No. 4.

Petitions of Messrs. Archibald Campbell and Co., Edinburgh.

Unto the Honourable the Commissioners of Excise, London.

The Petition of Archibald Campbell and Co., Maltsters and Brewers, 145, Cowgate, Edinburgh,—

Humbly sheweth,

That your petitioners, conceiving themselves unnecessarily exposed to very serious loss by the enforcement of an old Excise law, of which they were previously ignorant, submitted a petition (of which the annexed is a copy) to the Board of Excise in Edinburgh, in December, 1828, in the hopes, under all the circumstances, of at once obtaining redress. That two general-surveyors were in consequence sent to examine the premises, and although they expressed themselves satisfied, both from the character of our house and the construction of the buildings, that no fraud either was practised or could be attempted without almost certain detection, yet your petitioners were given officially to understand that no redress could be obtained.

That your petitioners' anticipations of the injury and loss they would sustain from the enforcement of the said law have been more than realized; as, by the four cisterns being wetted together, the floors get simultaneously ready for the kiln, and as only two can be dried at a time, the other two must of necessity continue two days longer on the floors than the process requires, which it must be known to every man in the least acquainted with malting operations, must subject the maltster to very serious loss.

Your petitioners beg leave farther to add, that on the aforesaid general-surveyors' examination of the work, no alterations could be pointed out which would enable us to get on with our malting as formerly, and at the same time comply with the strict letter of the Excise law.

That your petitioners are satisfied your honourable Board can have no wish, while the revenue is perfectly secure, to subject any trader to unnecessary loss and hardship, and they therefore rely with confidence on obtaining such relief as your honourable Board in its wisdom may see meet to grant.

And your petitioners shall ever pray, &c.

Archibald Campbell and Co.

Edinburgh, 22d October, 1831.

Unto the Honourable the Commissioners of Excise, Edinburgh.

The Petition of Archibald Campbell and Co., Maltsters and Brewers, 145, Cowgate, Edinburgh,—

Humbly sheweth,

That your petitioners and their predecessors have carried on the business of maltsters and common brewers in the above-mentioned premises for nearly a century, and during the whole of which period they are not aware that the house has ever failed in the punctual payment of the full amount of the Excise duties.

That for the last thirty years they have had two cisterns with barns and a kiln on one side of the work, and two cisterns with barns and a kiln on the other side, which they have hitherto been in the constant practice of using in their malting operations, by wetting in two cisterns, one on each side of the work at a time, and the other two cisterns *alternately,* at such intervals as might obviate two floors of malt being ready for the same kiln at the same time; this we have continued to do during the whole of the above-mentioned period, without being aware that we were violating any law, as our malting premises have been so often surveyed, and never before found fault with, by every rank of Excise officers.

That the officer now doing duty upon us (by the instructions we presume of his superiors) now insists that we must wet the whole of the four cisterns together, as they must be considered as under the same roof, having (as they have always had) an internal communication through the brewery betwixt the two ranges of barns. This we humbly conceive is subjecting us, at this busy part of the season, to a very serious disadvantage, as we must either lose the use of one-half of our malting premises, or by having *four* floors of malt going on simultaneously with only two kilns. The one floor must either be put upon the kiln too early, or the other floor must be materially injured, if not (for our purpose) entirely destroyed by not having a kiln unoccupied to dry it at the proper stage.

That your petitioners are most anxious to comply with every part of the Excise regulations, and are confident the smallest inquiry will satisfy your honours that they stand unsuspected of any thing fraudulent: they are also satisfied that there can be no wish on the part of the Excise to subject them to any unnecessary restrictions, which, while it would have the effect of injuring rather than benefiting the revenue, would be also attended with serious injury to the petitioners.

They therefore respectfully pray that your honourable Board will have the goodness to direct their premises to be examined by one or more general-surveyors; and if any alteration can be pointed out, which would have the effect of obviating the present objections without materially interfering with their operations, it will be most willingly complied with.

And your petitioners shall ever pray, &c.

Edinburgh, 19th December, 1828. Archibald Campbell and Co.

Appendix No. 5.

No. 5.

Letter from Messrs. William and Robert Mowbray, of Leith.

Sir, *Leith, 12th November,* 1833.

We have just learned that you are directing your attention to the amelioration of the Excise regulations, as applicable to the operations of malting and brewing, and we avail ourselves of your visit to represent the case of the *maltsters in Orkney.* If we had been at all aware of your intention to be in this part of the country for that purpose, we would have directed the parties in Orkney to provide us with a memorial for you; but although we are deprived of the benefit which it would have afforded, we hope still to be able to represent the matter in such a light as may recommend their case to your consideration and support.

It is well known to you that the revenue arising from kelp, produced on the shores of Orkney, has been almost entirely done away by the great depreciation which has taken place in the value of that article for the making of window-glass, in which it was chiefly consumed; and the proprietors having been deprived of that source of support to their families, and numerous tenantry, have directed their attention to the improvement of the agriculture of the islands. As connected with the extended cultivation of bear or bigg, the chief article which is raised in Orkney, several parties in Kirkwall, as well as elsewhere, have established malting concerns, and, by drying the malt with peat, it is become an article of regular sale to distillers in different parts of the country, and on terms which afford a reasonable remuneration for their advance of money and labour. It may be proper here to mention that the *weight* and *quality* of Orkney malt render it totally unfit for the purposes of *brewing*, and that it is suitable for distillers alone.

The present Malt Act renders it necessary that the permit which accompanies the *removal* of the malt from the premises of the maltster, shall contain the name and place of residence of the distiller by whom it is to be consumed; and by this means the malt must be sold before it can be removed from the premises of the makers, a regulation which their limited premises and means renders highly inconvenient, and to obviate which they are in a great measure at the mercy of the distillers, to whom the malt must be sold.

The remedy proposed is very simple, and does not occasion any risk of loss to the revenue, and therefore we would hope that it may be favourably received by you. It consists merely in this, that the officers *in Orkney* be instructed to allow the malt to be removed with a permit in the name of the *factors* licensed to receive the malt, with powers to them to convey the same to the distiller by whom it may be bought, and securing to the latter the entire benefit of the drawback now obtained. In this way the owner of the malt will have the benefit of a fair market for the disposal of his goods, and which, under existing circumstances, is not the case. We are not aware of any objections which exist to prevent this amendment, and which the *peculiar* situation of *Orkney* renders most desirable.

We have the honour to be, with the greatest respect, Sir,
Your most obedient servants,
William & Robert Mowbray.

The Right Hon. Sir Henry Parnell, Bt., M.P.
Glasgow.

Appendix No. 6.

No. 6.

Letter from Mr. Hugh Tennent

Sir, *Fenton's Hotel, St. James's Street, 26th March,* 1835.

With reference to the copy of the memorial (which I took the liberty of leaving with you) of J. and R. Tennent, brewers in Glasgow, to the Right Honourable the Lords Commissioners of His Majesty's Treasury, I beg leave to state, that so anxious are J. and R. T. to be relieved of some of the disadvantages under which they labour, especially that in regard to the drawback of the malt duty, that they would willingly relinquish the *home* branch of their business (which would be a considerable sacrifice), and *enter* their malting premises and brewery entirely for exportation, if, by so doing, the measure of relief which they pray for, would be more readily obtained, and afford greater security for the due collection of the malt revenue. I would avail myself of this opportunity of calling your attention to that part of the Appendix which accompanies the Memorial, relative to *small* shipments of malt liquor, both in the wood and in bottle, upon which the charge for stamps presses so very heavily.

I am, very respectfully, Sir, your most obedient servant,

Sir Henry Parnell, Bart. Hugh Tennent.

Memorial from Messrs. John and Robert Tennent, Glasgow.

Unto the Right Honourable the Lords Commissioners of His Majesty's Treasury.

The Memorial of John and Robert Tennent, Brewers in Glasgow,—

Humbly sheweth,

That your memorialists carry on an extensive trade in the exportation of malt liquor to the East and West Indies and South America, and that they labour under such great disadvantages, as to be, in consequence, undersold by the brewers in Germany and the north of Europe in these markets, and their business rendered almost wholly unproductive.

That in Germany and the north of Europe not only are the brewers free of the malt and hop tax, but they consume barley at one-third, and hops at one-half of the price which they cost in this country. That they are also subjected to heavy stamps for debentures, bonds, stamps on bills of lading, and policies of insurance, and to a duty on exportation. That when

No. 6.

Memorial from Messrs. John and Robert Tennent, Glasgow.

malt liquor is exported in bulk, it is shipped in barrels made of Dantzic staves, which pay a heavy tax, and on which there is no drawback allowed.

That the only relief which your memorialists experience, is in a malt drawback allowed them on exportation, which, on the weakest liquor, or what is called beer, amounts only to two-thirds of the duty actually paid by them on the malt, while, on what is called strong ale, the drawback amounts to little more than one-third of the duty they have actually paid on the malt.

That your memorialists, under these circumstances, have vainly attempted to prosecute with advantage the export trade, which, if properly encouraged by the legislature, would be carried to an immense extent, and be productive of the most important results to the landed interest of this country.

That in addition to these great disadvantages previously enumerated, the British brewer has to contend with the low rate of labour in the north of Europe, and also the very low freights charged on shipments of malt liquor, conveyed by the cheaply sailed vessels of Russia, Germany, Norway, and Sweden.

That your memorialists respectfully entreat your Lordships' attention to the subjoined Appendix, which more fully explains the grievances under which they labour, and they further trust that your Lordships will take their case into immediate consideration, will afford them such redress as your Lordships may deem proper in the circumstances, so as to enable your memorialists to pursue their business with advantage to themselves, and with benefit to the great agricultural interests of this country.

And your memorialists shall ever pray, &c.

APPENDIX.

Charges on 20,000 bushels Malt, converted into Beer or Strong Ale, which must be paid by the British Brewer previous to exportation, and from which the Continental Brewer is wholly exempted:—

	£.	s.	d.	£.	£.
Say on 20,000 bushels at 2*s.* 7*d.*	2,583	0	0		
Which yields for exportation a liquor of the strength of London Brown Stout, about 7,400 barrels. Drawback at present allowed, two bushels per barrel, or a return of duty on only 14,800 bushels, at 2*s.* 6*d.*	1,850	0	0		
				733	
And upon 20,000 lbs. weight of hops, equal to 178 cwt., upon which a duty is paid of 18*s.* 8*d.* per cwt.				166	
And upon 5,000 hhds. solid Ale, on the wood of which a duty of £42 per 1,000 is paid, at five staves each hhd.				875	

The above 5,000 hhds. being shipped in the following quantities, there is charged for stamps, &c. viz.—

				Duty on Exportation.	Debenture Stamps.	Insurance Stamp.	Bill Lading Stamps.				
10 shipts. of	100 hds.	each. =	1,000 hds.	40*s.*	5*s.* 7*d.*	25*s.*	3*s.* = 73*s.* 7*d.*	each shipt.	36	15	10
20 „	50 „	„	1,000 „	20*s.*	5*s.* 7*d.*	15*s.*	3*s.* 43*s.* 7*d.*	„	43	11	8
40 „	25 „	„	1,000 „	10*s.*	5*s.* 7*d.*	10*s.*	3*s.* 28*s.* 7*d.*	„	57	3	4
50 „	20 „	„	1,000 „	8*s.*	5*s.* 7*d.*	5*s.*	3*s.* 21*s.* 7*d.*	„	53	19	2
100 „	10 „	„	1,000 „	4*s.*	5*s.* 7*d.*	5*s.*	3*s.* 17*s.* 7*d.*	„	87	18	4
	Total		5,000								
										279	
										—	£2053

Upon another description of liquor, called Strong Ale, which is much stronger than London Double Brown Stout, duty on 20,000 bushels is as above

	£.	s.	d.	£.	£.
	2,583	0	0		
Which yields for exportation 4,000 barrels, upon which the duty is returned at two bushels per barrel; say 8,000 bushels at 2*s.* 6*d.*	1,000	0	0		
				1,583	
And upon 20,000 lbs. weight of hops, equal to 178 cwt., upon which a duty of 18*s.* 8*d.* per cwt. is paid				166	
And upon 2,670 hhds. solid Ale, on the wood of which a duty of £42 per 1,000 is paid, at five staves to each hhd.				467	

The above 2,670 hhds. being shipped in the following quantities, there is charged for stamps, &c. viz.—

				Duty on Exportation.	Debenture Stamps.	Insurance Stamp.	Bill Lading Stamps.				
5 shipts. of	100 hds.	each. =	500 hds.	40*s.*	5*s.* 7*d.*	25*s.*	3*s.* = 73*s.* 7*d.*	each shipt.	18	7	11
10	50 „	„	500 „	20*s.*	5*s.* 7*d.*	15*s.*	3*s.* 43*s.* 7*d.*	„	21	15	10
26	25 „	„	650 „	10*s.*	5*s.* 7*d.*	10*s.*	3*s.* 28*s.* 7*d.*	„	37	3	2
30	20 „	„	600 „	8*s.*	5*s.* 7*d.*	5*s.*	3*s.* 21*s.* 7*d.*	„	32	7	6
42 „	10 „	„	420 „	4*s.*	5*s.* 7*d.*	*s.*	3*s.* 17*s.* 7*d.*	„	36	18	6
	Total		2,670								
										146	
										—	£2362

And upon the former description of liquor called Beer, when exported in bottles, the result is as follows,—

	£.	s.	d.	£.	£.
Duty paid on 20,000 bushels	,583	0	0		
Which yields about 7,400 barrels, or 144,300 dozens, upon which the drawback allowed is	1,850	0	0		
				733	

				Duty on Exportation.	Debenture Stamps.	Insurance Stamp.	Bill Lading Stamps.				
40 shipts. of	750 doz.	each =	30,000 doz.	26*s.* 3*d.*	17*s.* 4*d.*	15*s.*	3*s.* = 61*s.* 7*d.*	each shipt.	123	3	4
50 „	500 „	„	25,000 „	17*s.* 6*d.*	17*s.* 4*d.*	10*s.*	3*s.* 47*s.* 10*d.*	„	119	11	8
50 „	300 „	„	15,000 „	10*s.* 6*d.*	17*s.* 4*d.*	5*s.*	3*s.* 35*s.* 10*d.*	„	89	11	8
100 „	200 „	„	20,000 „	7*s.*	17*s.* 4*d.*	5*s.*	3*s.* 32*s.* 4*d.*	„	161	13	4
133 „	150 „	„	19,950 „	5*s.* 3*d.*	17*s.* 4*d.*	5*s.*	3*s.* 30*s.* 7*d.*	„	203	7	7
150 „	100 „	„	15,800 „	3*s.* 6*d.*	17*s.* 4*d.*	5*s.*	3*s.* 28*s.* 10*d.*	„	216	5	0
221 „	50 „	„	11,050 „	1*s.* 9*d.*	17*s.* 4*d.*	2*s.* 6*d.*	3*s.* 24*s.* 7*d.*	„	271	12	11
375 „	20 „	„	7,500 „	1*s.*	17*s.* 4*d.*	1*s.* 6*d.*	3*s.* 22*s.* 10*d.*	„	428	2	6
	Total		144,300								
										1613	
										—	£2346

Appendix No. 7.

Sir, *Excise Office, March* 19, 1835. No. 7.

Letter from the Secretary of Excise transmitting instructions to officers in regard to Malt made for Distillers in Scotland and Ireland.

I have it in command to transmit, for the information of the Commissioners of Excise Inquiry, as requested in your letter of the 28th ultimo, 'a copy of the Regulations peculiarly 'relating to charging the Duties on Malt made for Distillers in Scotland and Ireland.'

I am to add that these regulations, beyond those for making malt for general purposes, require that the malt to be used by distillers from malt only must be measured from the kiln in the presence of the officer, on notice for such purpose, and be deposited in a secure store-room; and that the duty must be paid on such measured quantity, in the event of its exceeding the quantity previously ascertained by gauge.

I am, Sir, your obedient servant,

T. C. Harrison, Esq., Whitehall Place. J. Clayton Freeling.

Additional Instructions to Officers in Scotland and Ireland.

Instructions to Officers in Scotland and Ireland, in regard to Malt used by Distillers.

From and after the 10th day of October, 1827, no allowance upon spirits distilled from malt only shall be made to any distiller under the 6 Geo. 4, cap. 58, unless the distiller claiming such allowance shall have distilled all such spirits from malt, made and stored, and charged with duty, under the following regulations contained in the Act, 7 & 8 Geo. 4, cap. 52. 7 & 8 Geo. 4, cap. 52, sec. 66 & 74.

Every such distiller who shall make malt must make entry as a maker of malt, for the sole purpose of being consumed in distilling low wines or spirits, from malt only, and shall provide and keep a proper and secure building or place, at the premises entered for making such malt, and also at every distillery used by him for distilling spirits from malt only, to be approved of in writing by the collector and supervisor. Proper locks and fastenings to be provided and affixed thereto, by the supervisor, at the expense of such distiller. Sec. 67.

But any person in the United Kingdom other than such distiller may legally make entry as a maltster, of premises for the purpose of making malt, to be used only by distillers of spirits from malt only, under the same rules and regulations to which such distillers making entry as aforesaid are subject; and such distillers are entitled to claim and have the allowance in respect of such spirits the same as if such malt had been made upon premises entered by such distiller for that purpose. But no such person making entry as a maker of malt, to be used and consumed as aforesaid, can legally make or sell malt for any other use or purpose at or from the premises of which he or she shall have made such entry as aforesaid. Sec. 75.

And no such distiller or other person making entry, as aforesaid, shall take or remove any malt out of any building or place, provided as aforesaid, without the knowledge or presence of the proper officer of Excise; and all the barley received at any malt-house or premises entered as aforesaid, must be made into malt, for the purpose aforesaid. And all the malt so made (except in certain cases to be afterwards explained and provided for) must be used and consumed in the distillation of spirits from malt only, under the penalty of £100, and forfeiture of all the barley otherwise disposed of; distillers or others making malt for being consumed in distilling spirits from malt only are required to enter in a book an accurate account of all the malt made and received into and delivered out of any building or place entered and secured as aforesaid, and proper books having been prepared for that purpose, the proper officers must take care and deliver them to the respective distillers, and other persons making entry as aforesaid under his charge, after the books have been titled in the manner as is directed in the General Malt Instructions, with regard to other maltsters' daily entry books. Sec. 73. Sec. 70.

Every distiller or other person making entry as a maltster, for the purpose aforesaid, is required to give twelve hours' notice, in writing, to the proper officer, of the day and particular hour of the day, when he shall intend to take any malt off the kiln, under the penalty of £50, and forfeiture of all the malt so taken off. Sec. 68.

When and so soon as any malt made for the special purpose aforesaid shall be fully dried, it is to be forthwith (screened or unscreened as the maltster shall think fit) measured, and carried by such distiller, or maltster, in the presence of the officer, into, and locked up, and secured in one or more of the buildings, or places, specially provided for that purpose, and entered and approved of as above directed, under the penalty of £50. And if upon such admeasurement any quantity be found exceeding the quantity, as ascertained by the best gauge of the corn or grain, whilst in the process of malting, such excess quantity is to be set forward in the malt-book, and charged with duty in the manner as is shown in the precedent annexed to the General Malt Instructions. In delivering malt from the entered and secured malt-rooms, or places upon the distillery premises, for the purpose of being ground and used in the making of spirits from malt only, the officer is, upon twenty-four hours' notice, expressing the time when, the quantity, and purpose for which such malt is to be taken out, to attend and unlock the store mentioned in the notice, see the malt measured out, and the doors again secured, under the regulations of the 4 Geo. 4, cap. 94, the mashing-permit only excepted. Sec. 69. Sec. 67. Sec. 74.

When any distiller or other person is desirous of removing such malt, from an entered and secured place not at a distillery to a like entered and secured place at a distillery, he shall give twenty-four hours' notice, in writing, to the proper officer, of the time when, and the quantity of malt which, and the building or place so provided as aforesaid, from and to which Sec. 71.

No. 7.

Instructions to Officers in Scotland and Ireland, in regard to Malt used by Distillers.

he shall be desirous of removing such malt, and the officer must attend, in pursuance of such notice, to unlock the building or place from which such malt is intended to be removed, and see measured out therefrom the quantity of malt expressed in such notice (which is to be considered as a request-note), and he is thereupon to grant a permit for the removal of such malt, from and to the buildings or places so provided as aforesaid, and expressed in such notice; in which permit he is to express the time such permit shall be in force, such being a reasonable and sufficient time for such removal. And it is to be observed that such malt

Sec. 74.

must be received into the secured buildings at the distillery, under the regulations of 4 Geo. 4, cap. 94, and the Board's directions observed in Scotland and Ireland respectively, immediately before the 10th of October, 1827, except as regards the officer's certificate, that the duty on such malt had been charged, and the collector's receipt for the duty, neither of which is now required.

And every such distiller, intending to claim said allowance, must deliver such account, and make such declaration as are provided by the 4 Geo. 4, c. 94, for that purpose, except as to mashing-permits, which, after 10th October, 1827, are discontinued, and to be no longer required.

Sec. 72.

Distillers making entry as aforesaid are, when required by the officer, to cast all the malt in any building or place, by him so provided as aforesaid, into some regular form, and level the same, so as to enable the officer easily and conveniently to gauge and ascertain the true quantity thereof, under the penalty of £100.

Supervisors and officers must therefore take occasional opportunities, at least once a quarter, to gauge all the malt in such secured buildings or places, and if any excess above 1 in 20 of the quantity for which such distiller shall, or ought to have, credit in the books, all such excess shall be forfeited and seized. And if any deficiency exceeding the proportion of 1 in 20 of the quantity for which such distiller shall have credit, or ought to have credit in the books, such distiller shall be deemed to have removed and taken away malt out of such building or place, without having made such entry in his book as aforesaid, and for every such case of excess or deficiency forfeit the penalty for not making entry in such book as is required by law.

Officers having distillers from malt only under their survey must continue to keep a debit and credit account of each such distiller's malt stock, secured as aforesaid at the distillery, in which account the distiller is to be made debtor for all the malt brought in and secured in such buildings or places, distinguishing whether such malt has been brought direct from the kiln or by permit, and all such permits must be recorded in a scheme and returned at the end of the quarter, as is done with other permits; and on delivering any malt out of such building or place, to be ground and mashed, the officer must give the trader credit for the true quantity so delivered out on each occasion.

The credit side of this malt account is to be added up at the end of each brewing period, and compared with the entries made by the distiller in his entry-book, delivered to him by the officer for that purpose; and upon each such compare, and under the last entry in the trader's book, the officer must enter the date and sign his initials to every such compare.

Supervisors are to see that all such entries and compares are accurately and timely made; and all considerable disparities, with the true cause thereof, must be stated by him for the information of the Board.

Persons, other than distillers, who may make entry of premises for making malt only, to be used or consumed by distillers in the manufacture of spirits from malt only, are prohibited by the 71st section of 7 & 8 Geo. 4, cap. 52, from selling, disposing of, or removing, any malt made by them on such premises, to any other place than a distillery, for the purpose aforesaid. But the Board having taken into their consideration the possible inconveniency which this prohibition, either from local situation or some other cause, may occasion to private persons brewing their own beer, are pleased to intimate, with the concurrence of the Lords Commissioners of His Majesty's Treasury, that any such maltster having occasion to sell and send out, from his entered and secured malt stores, any quantity of malt to be used by a private person in the brewing of beer, such maltster may make application in writing to the Board of Excise, stating the name of the persons from, and to whom, and the places from, and to which, with the quantity of malt, and the purpose for which it is intended; and if, under the circumstances stated, it shall to the Board appear reasonable to allow such sales and removals, they will authorize the proper officer to see measured out and delivered from the store the respective quantities of malt so applied for.

IRELAND.

Appendix No. 8.

No. 8.

Letter from Mr. Harrison to Board of Excise, relative to the collection of the Irish Malt Duty.

Sir, *Office of Excise Inquiry, 29th September,* 1834.

It being the intention of the Commissioners of Excise Inquiry to re-consider the question of the collection of the Malt Duty in Ireland, I am desired by the Commissioners to send you a copy of the Report which they submitted to the Lords of the Treasury on the 21st of July last on this subject, and to acquaint you that they will be glad to receive from the Board of Excise any observations which the Board may think proper to make upon it.

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No. 8.

Letter to Board of Excise, relative to the collection of the Irish malt duty.

The Commissioners are anxious to know what efforts the Board of Excise have made in the course of the last three years, for the purpose of attempting to check the progress of illicit malting in Ireland, and what the reasons are of these efforts having failed; and are also anxious to learn what the opinion of the Board of Excise is with respect to the measures which ought now to be adopted for suppressing the systematic evasion of the duty, which has been found, by the evidence of so many officers of Excise and the maltsters, to prevail throughout Ireland.

I have the honour to remain, Sir, your most obedient servant,

To Sir Francis Doyle, Bart., Excise Office. T. CHARLES HARRISON.

Report of the Board of Excise on the above subject.

SIR, *Excise Office, 1st April,* 1835.

The chairman having communicated to the Board the intention of the Commissioners of Excise Inquiry to re-consider the question of the collection of the Malt Duty in Ireland, and signified their request to be furnished with any observations which this Board may think proper to make on the Report submitted by the Commissioners to the Lords of the Treasury, on the 21st July last, upon this subject;—stating also the wish of the Commissioners to know what efforts the Board of Excise have made in the course of the last three years, for the purpose of attempting to check the progress of illicit malting in Ireland, and what the reasons are of those effects having failed; and expressing also their wish to learn what the opinion of this Board is, with respect to the measures which ought now to be adopted for suppressing the systematic evasion of the duty, which has been proved, by the evidence of so many officers of Excise, and of maltsters, to prevail throughout Ireland;—

I have it in command to transmit the following observations, which I am to request you will lay before the Commissioners of Excise Inquiry, for their information accordingly.

It may be proper, in the first place, to observe, that when the intercourse in spirits, between all parts of the United Kingdom, was established in 1825, very many complaints were urged by the Irish distillers, that in consequence of the malt duty in Great Britain being collected under a different and, as they alleged, less effectual system of survey than existed in Ireland, the Scotch distillers were enabled to undersell them in the Irish market. To obviate these objections the Regulations of the Irish Acts were first altered by the Act 5 Geo. 4, cap. 75, sec. 6, by which the Treasury were empowered to dispense with the monthly and yearly charge by assessment; and shortly afterwards the whole of the provisions of those Acts were abolished by the Act 7 and 8 Geo. 4, cap. 53, for assimilating the Regulations for the collection of the malt duty in all parts of the United Kingdom. Some of the provisions of this Act having been complained of in England, as injuriously interfering with and impeding the operations of the maltster, particularly the clauses which introduced so much of the Irish system as related to the keeping of a stock account and the removal of malt by a certificate, those Regulations were repealed by the Act 11 Geo. 4, cap. 17, the trade relinquishing, in consideration of this concession, 2½ per cent. of their claim to allowance for the swell of the grain in the cistern and couch, which was equal to an increase of duty to that extent.

The arrangement for the whole United Kingdom, thus brought about, could not be set aside, so far as Ireland is concerned, without great difficulty, nor without the immediate recurrence of the complaints formerly urged by the Irish distillers; and it may also be proper to remark, that while it is the opinion of some that an account of the greatest quantity of malt that could be brought to charge in Ireland was obtained by means of the enactments peculiar to that country, others, equally conversant with the subject, are of a different opinion, and conceive that a low rate of duty is the only course to be depended upon for efficiency. Neither of these opinions, however, seems to be reconcilable with the results of the operation of the Irish Acts; whether considered in the abstract, as a code of Regulation, or with reference to the different rates of duty which existed while those Acts continued in force. As a proof of this, it may be observed, that in the seven years from 1807 to 1813, both inclusive, during which the duty was 2*s.* 6¾*d.* per bushel, the average quantity of malt brought to charge in each year, notwithstanding that distillation from grain was twice prohibited within that period, was 2,593,382 bushels; while in the three years ending in 1820, the Irish malt laws continuing in full operation, and in their most improved form, the duty also being less by 2¾*d.* per bushel, the average quantity charged in each year was only 1,636,653 bushels; and in the last year in which the above-mentioned Acts were in full force, viz. 1824, the duty being the same as it now is (2*s.* 7*d.* per bushel), and only one farthing more than it was in the said period from 1807 to 1813, the quantity brought to charge was no more than 1,706,916 bushels;—a result which contrasts very unfavourably with the experience of the ten years which have elapsed since those laws were abolished; for in those ten years, ending in 1834, during the last seven of which the Act for assimilating the Regulations throughout the United Kingdom was in full force, the average quantity of malt charged in Ireland, in each year, has been 2,182,746 bushels, being the greatest average quantity brought to charge in that country since the average of the seven years, ending in 1813, before adverted to, except in the years 1815 and 1816, when, although the duty was during that time as high as 3*s.* 3¾*d.* and 4*s.* 5*d.* per bushel, the quantity brought to charge was greater on the average than it it has ever since been.

These facts go very far to disprove the superiority claimed for the system formerly existing in Ireland, as well as to show the uncertainty of the effect of resorting to a low rate of duty, unless the reduction were very considerable. In the three years ending 1794, during which the duty was only 7*d.* per bushel, the quantity of malt charged was, on the average, 4,830,708 bushels per annum; and in 1795, the duty being only 9¼*d.* per bushel, the quantity charged was 4,873,984 bushels. Since this period the quantity of malt brought to charge

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Report of the Board of Excise on the collection of the Irish malt duty.

has fluctuated considerably, but has never attained its former amount. The rate of duty, meanwhile, after gradually rising to 4*s.* 5*d.* per bushel, sinking to 2*s.* 4*d.*, increasing again to 3*s.* 6*d.*, fell at length to 2*s.* 7*d.*, at which rate it has continued for nearly twelve years, being about four times its amount at the period above specified. Yet it has been supposed that the decrease since that time in the quantity of malt taken account of by the officers, ought to be as much ascribed to other causes as to the increased rate of duty; viz. to the practice since adopted by the distillers, of using a mixture of raw grain and malt, which latter exclusively had been previously employed by them in the making of spirits, and also to the cessation of the officers' survey on breweries, on the repeal of the beer duty in Ireland in 1795, such survey having materially conduced to the using of malt only in the brewing of beer.

Upon a review of the operation of the Irish Acts, as compared with the system now prevailing, no conclusion can be drawn so favourable to the former as to warrant the re-enactment of a separate malt law for Ireland, connected, as such a step would be, with the complaints and inconveniences, which in a great measure led to the adoption of the present assimilated Regulations.

With regard to the efforts made by the Board during the last three years for the purpose of checking the progress of illicit malting in Ireland, it is to be observed that this practice, and also the practice of illicit distillation, are by no means of recent origin in that country, but have, on the contrary, occupied much special attention at different periods during the last thirty years. For the suppression of such practices much success has resulted from the organization of the revenue police. Towards the close of the year 1830, serious complaints having been made of the growing prevalence of these offences, the establishment of the police was increased to fifty-four lieutenants, fifty-four serjeants, and 584 men; and the immediate increase in the number of detections having shewn the efficacy of the measure, further additions have from time to time been made as the exigency of the case appeared to require; and the number now employed amounts to seventy lieutenants, seventy serjeants, and 892 men. The additions thus made were successively followed by the seizure or destruction, by the police, of the following quantities of illicitly-made malt:—

In 1831	24,901 bushels.
1832	47,688 „
1833	72,782 „
1834	74,377 „

In addition to this measure for more effectually checking the operations of the illicit trader, others have been adopted for counteracting the fraudulent proceedings of the licensed trader. In the month of September, 1832, six general surveys were established, and two surveying-general examiners were appointed to each, with instructions to turn their attention exclusively to the survey of entered maltsters and distillers, unless any special information were communicated of frauds practised on any other branch of the revenue; and experience having proved the great advantage of this measure, it was enlarged in the month of October last, and instead of six general surveys ten were established, with twenty surveying-general-examiners, who have constantly been employed in Ireland ever since, and in those districts in which the entered maltsters were numerous, or were fraudulently disposed. In addition to the proper supervisor and officers thereof, three supervisors have been specially employed for enforcing the strictest system of survey on the part of the officers, and for more closely watching the operations of the traders. These combined exertions have produced already the most salutary effects; and no reasonable doubt can be entertained that the fraudulent disposition of the traders will be greatly corrected by the constant exposure and punishment of offenders.

The quantities of malt seized by the revenue police in the last four years have already been stated; and the following is an account of the number of prosecutions for fraudulent malting and illicit distillation, in consequence of detections made by the service generally, in the three first of those years, for which only the accounts have been made up:—

1831	160 Prosecutions.
1832	1,125 „
1833	2,560 „

And in cases in which the fraud was extensive, the prosecutions were carried on in the Court of Exchequer, and exemplary fines recovered; whereby several of the most fraudulent maltsters have been driven out of the trade, particularly in the counties of Wexford, Carlow, and Kilkenny. It must at the same time be observed that the exertions of the officers are, in many parts of Ireland, much impeded by the lawless state of the country, and the violent and turbulent disposition of the people; and very recently two surveying-general-examiners, while surveying at noon-day in an entered malt-house in a populous town, were openly resisted, and their lives placed in jeopardy.

From this statement it will, it is apprehended, be evident that the efforts made for the purpose of attempting to check the progress of illicit malting in Ireland have not failed, but that, on the contrary, very satisfactory results have attended those efforts, and that still greater advantages may be expected to flow from them. It appears, indeed, from the returns made within the last six months, that illicit distillation and private malting have been very greatly reduced; and although this may in part be attributed to the reduction of the duty on spirits and the advanced price of grain in Ireland, yet the measures taken for preventing these practices have, without doubt, contributed in no small degree to this desirable result.

Upon a careful consideration of the whole subject, it is conceived that a recurrence to the old system, such as it existed in Ireland previously to the consolidation, would be very obnoxious,

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and give rise to serious and perhaps well-founded complaint; and that no more effectual means can be resorted to for checking the progress of illicit malting in Ireland than the measures now in operation, which it is confidently anticipated will shortly be the means of convincing the dishonest trader that fraud cannot be profitably practised; that detection is almost unavoidable; and that great pecuniary loss, if not ruin, will follow detection.

I have the honour to be, Sir, your most obedient servant,

T. C. Harrison, Esq., &c. &c. &c. J. Clayton Freeling.
Office of Excise Inquiry.

Appendix No. 9.

No. 9.

Extract from Report of the Council of the Chamber of Commerce of Dublin, dated 4th March, 1834, respecting the Excise Laws and Duty on Malt.

The Excise laws, particularly those relating to the collection of duty on malt in Ireland, having been found productive of much evil, your Council devoted to the consideration of this subject the attention due to the important interests connected with it.

It appeared on inquiry that, since the enactment of the present Excise laws, a system of smuggling in licensed and unlicensed malt-houses had gradually extended, and was extending throughout the country, and that many old established and most respectable maltsters had been compelled to relinquish their trade, unable to contend against a system alike injurious to the revenue and the fair trader.

It further appeared that cases of great individual hardship had arisen out of the operation of the 28th section of the 7th and 8th Geo. 4, c. 53, it being in substance enacted by that clause, that all goods liable to an Excise duty, and the materials and vessels employed in their manufacture, should be subject to all arrears of duty and penalties owing by the manufacturer, no matter into whose hands the same should afterwards come, or by what conveyance or title soever the same should be claimed; and it was ascertained that malt in the possession of a factor who, in the usual course of trade, had advanced money thereon, was seized by the officers of Excise under this Act, and on the allegation that the licensed maltster by whom the malt had been made was indebted to the Crown, but of which debt the factor could have had no knowledge whatsoever.

In devising remedies for such evils, your Council were of opinion that an increase of Excise control, or of other measures of great severity, was neither desirable nor necessary; that such have not unfrequently been found productive of fraud, prejudicial to the interests of commerce, and greatly inimical to enterprise and skill; that every plan of Excise legislation should be based on the principle of perfect immunity to the trader, so far as is consistent with perfect security to the revenue; and that a law which, on the one hand, presents encouragement to the fair trader, and, on the other, visits the smuggler with severity, is most in accordance with a spirit of sound and enlightened policy.

The outline of a measure, calculated, in the opinion of some eminent maltsters, to meet these views, was submitted to your Council; it was founded on a law which had been for upwards of twenty-three years in operation in Ireland—a law which was represented as having contributed equally to secure the rights of the Crown and to protect the interests of the fair trader, and which had been characterized by the Commissioners of Revenue Inquiry as one well adapted to the circumstances of the country for which it was originally framed.

By these suggestions it is proposed to take, as the basis of a new law, so much of the 4th Geo. 3, c. 53, as would accord with the following suggestions, excluding the provisions connected with permits and stock accounts.

1st. Every maltster to be obliged to take out a licence, such licence not to be granted until the maltster shall have deposited with the collector of his district a correct plan of his concerns.

2dly. The maltster commencing work, to be chargeable with one month's duty; but after the expiration of the first month to be at liberty to cease, on giving six days' notice of his intention to the collector and gauger of his district, in which case he shall only be chargeable with a proportionate duty. Maltsters resuming work to be at liberty to do so on giving to the collector and gauger ten days' notice. Maltsters resuming work to be considered as commencing for all the purposes of this clause.

3dly. The duty to be regulated by the extent of the house, viz. from May to September, at the rate of eight barrels per lunar month, for every hundred square feet of flooring; and of ten barrels from September to May.

4thly. The malt may remain in bond, under the care of the Crown, for four months, to be computed from the termination of each month's work, at the end of which period the duty to be paid; but should the maltster sooner desire to remove the malt, the duty to be first paid. The maltster to be allowed discount at the rate of 6 per cent. per annum, for any period by which he may anticipate the four months; or should the Crown think proper to take security for the payment of the duty, the malt not to be subject to any claim after it has passed out of the hands of the maltster.

5thly. That it may be expedient to enact penalties on illicit malting, similar to those already in force with respect to illicit distillers.

This document was transmitted by your Council to the Lords of His Majesty's Treasury, as containing the suggestions of persons of high respectability interested in the prosperity of the malt trade, and offered with the hope that an alteration in the law founded on them might

No. 9.

Extract from Report of the Council of the Chamber of Commerce of Dublin, dated 4th March, 1834, respecting the Excise laws and duty on malt.

afford to the revenue an increase of protection, and to the fair trader some relief from the difficulty under which he at present labours.

But with reference to the extraordinary power given to officers of Excise by the 28th section of the 7th and 8th Geo. 4, c. 53, under which goods in the hands of *bona fide* purchasers, or of factors having a lien thereon, may be seized for the payment of duty owing by any former proprietor of these goods, your Council conceived such power to be so unjust in principle, and ascertained it to be so oppressive in practice, that they did not hesitate in forwarding to Parliament a petition, praying that it might be repealed.

Upon the appointment of the present Secretary for Ireland, your Council brought under the notice of the Government here the proceedings on this subject, and expressed a desire to be informed as to the probable measure of relief (if any) which might be expected. Mr. Littleton, in reply, informed your Council that the state of Excise laws generally was under the investigation of a Commission appointed for that purpose, and that the documents forwarded from the Chamber of Commerce had been transmitted to the Commissioners.

Your Council, therefore, are not without hope that this important subject will meet with due consideration, and that the grievances complained of will be redressed.

Appendix No. 10.

No. 10.

Letter from the Right Hon. T. Spring Rice.

Gentlemen, *Treasury Chambers, 7th June,* 1833.

I am commanded by the Lords Commissioners of His Majesty's Treasury to transmit herewith, for your consideration and report, copy of a memorial from the Chamber of Commerce, Dublin, suggesting alterations in the laws relating to malt.

I am, Gentlemen, your obedient servant,

Commissioners of Excise Inquiry. Spring Rice.

Memorial from the Chamber of Commerce, Dublin, suggesting alterations in the laws relating to malt.

My Lords, *Chamber of Commerce of Dublin, 27th May,* 1833.

The representations made of the state of the malt trade in Ireland—the injuries inflicted by the existing law—and the consequences likely to result from a continuance of it, have induced the Council of the Chamber of Commerce of Dublin to solicit the attention of your Lordships to the accompanying suggestions*.

These suggestions have been made to the Council by persons of high respectability interested in the malt trade; and with the hope that an alteration in the law, founded on them, may afford to the revenue an increase of protection, and to the fair trader some relief from the difficulties under which he at present labours.

That there is no duty whatsoever paid on a large portion of the malt made in Ireland is almost universally asserted by those who are well informed on the state of the trade; and it is apparently placed beyond doubt by the fact, that the amount of duty and expenses on malt, added to even the lowest price of barley, has exceeded the highest price at which malt could be sold in open market. Many maltsters, who had heretofore carried on business to a great extent, have, in consequence, closed their malt-houses; and merchants, factors, and brewers are daily exposed to loss, consequent on the operation of the 28th section of the 7th and 8th Geo. 4, c. 53, which gives to officers of Excise the extraordinary power to seize articles the property of any person, if those articles had at any time belonged to a person subject to the Excise laws, and who had become indebted to the Crown for duties or penalties.

Your Lordships will doubtless consider that a law under which such evils exist requires amendment, and it is hoped that the suggestions now offered for that purpose will meet with favourable consideration, as being founded on the Act of the 45th Geo. 3, c. 53, which had for many years been acted on in Ireland, and which the Commissioners of Excise (Eighth Report on Revenue, Appendix 42) had characterized as a system well adapted to the circumstances of the country for which it was originally framed.

I have, &c.

(Signed) Charles Haliday.

To the Right Hon. the Lords Commissioners of His Majesty's Treasury, &c. &c.

Appendix No. 11.

No. 11.

Letter from Mr. Patrick Meade, Ardee.

Treasury, 7th August, 1833.

Mr. Spring Rice presents his compliments to Sir H. Parnell, and transmits the enclosed for his consideration.

Sir, *Ardee, 26th July,* 1833.

I duly received your respected letter of the 27th April last, for which, and the information contained therein, I feel most particularly obliged. It is to be regretted much indeed the

* The suggestions are contained in the preceding extract from the Report of the Chamber of Commerce.

No. 11.

Letter from Mr. Patrick Meade, Ardee.

vote of the House of Commons, to which you have alluded, was not reduced into an Act of Parliament, not only to the "fair disposed trader," but the revenue besides. The truth is, the *present* malt laws are so defective in their operations, at least as far as regards *this country*, it were as well there were no malt laws at all. It would seem they were enacted for the promotion of smuggling, instead of suppressing it, for it is not to the entered or licensed maltster "illicit traffic" is now confined, as formerly, but every petty adventurer who can muster together a lot of barley, a few sacks or tubs to steep it in, a barn-floor to work it upon, then get it dried off upon the kiln of a "grist-mill;" after which such description of persons can dispose of it with the same facility as an entered or licensed maltster, malt being now altogether exempt from the inspection and control of the Excise when once dried off the kiln. Besides, you must see how such a species of traffic must operate against the *respectable* barley growers of the country, depriving them of that market which a legitimate malting trade would afford them. I beg also to notice to you another great hardship which the present malt laws inflict upon the *entered* maltster. He, if detected in an illicit act, is subject to the penalty of £200, whilst the *unentered* practised smuggler gets off for the petty sum of £6.

I have seen a *plan* drawn up by a Mr. Patrick Norris, who, likely, you have some knowledge of, which, in my humble opinion, and as I have been informed, to be also the opinion of some of the best informed and practical persons in the trade in this country (whose sole object is to have smuggling suppressed altogether), would not only put an end to smuggling in malt, but likewise in almost every other description of exciseable commodity. This plan embraces the spirit of the vote of the House of Commons in some measure, at the same time shewing the revenue would be considerably augmented thereby. Mr. Norris, I understand, transmitted his plan to the Board of Excise about the month of March, 1832, and subsequently called the attention of Lord Althorp and the Right Hon. S. Rice to it, from whom he had due acknowledgments. He has, as I am informed, dated his communications from No. 10, Boot-lane, Dublin. Now, whether you would call his Lordship's attention in the first instance to *this plan*, or wait for a copy of it yourself, will be for your own consideration. This much I can state with confidence, unless there is some effectual change made this session in the laws, scarcely a single independent or respectable individual will embark in the trade next season. At same time, I will feel infinitely obliged to you by letting me know the first convenient opportunity if any changes are contemplated, and every other information connected with the subject which you can communicate.

I have the honour to remain, Sir,
Your respectful humble servant,
PATRICK MEADE.

To Thomas Fitzgerald, Esq., M.P.
London.

APPENDIX No. 12.

No. 12.

Letter from the Hon. J. Stewart.

GENTLEMEN, *Treasury Chambers, 13th September,* 1833.

I am commanded by the Lords Commissioners of His Majesty's Treasury to transmit herewith a memorial from the licensed maltsters of the town and county of Carlow, complaining of the injury they suffer through the evasion of the malt duties by persons engaged in malting privately, and praying that the restrictive provisions existing in Ireland for the security of the malt duty may be re-established, with the report of the Commissioners of Excise thereon.

I am, Gentlemen, your obedient servant,
J. STEWART.

Commissioners of Excise Inquiry.

Memorial of the Licensed Maltsters of Carlow.

To the Right Honourable and Honourable the Lords Commissioners of His Majesty's Treasury.

The Memorial of the undersigned Licensed Maltsters of the Town and County of Carlow and Neighbourhood,—

Humbly Sheweth,

That your memorialists, as a body, have for a series of years paid in large sums of money for malt duty, as will appear by reference to the Excise books; that the district in which they carry on trade is one of the largest malting districts of Ireland, and has hitherto been one of the principal sources from whence the distillers and brewers of Dublin have drawn their supplies; that, up to the year 1828, your memorialists have had a fair, and in many instances a prosperous trade, which not only enabled your memorialists to support their families and establishments with respectability, but at the same time to pay with ease and safety the full legal charges of the Excise.

That about the year 1828 a new enactment came into operation, which completely changed the whole system of carrying on the trade, which first went to do away with the system of permit, and substituted in its stead a new regulation for the mode of charging the duties, and the removal of malt by the trader, and which, although it may have been found to answer in England, is nevertheless, in the humble judgment of your memorialists, totally unadapted to this country, and eminently calculated to introduce into the trade persons without either character or capital, who enter into no sureties to the Excise, pay neither licence or duty; and yet, from the facilities afforded them in lonely and remote districts in the country, far removed from the residence of any Excise officer, they are enabled to carry on, and *do* carry on, ex-

No. 12.

Memorial of the Licensed Maltsters of Carlow.

tensive operations; and with the produce (which they cannot find a market for at their own door from the illicit distiller,) the residue is sent to Dublin in open day, without any permit, certificate, or Excise check, *there* to *meet in competition* with the article manufactured by your memorialists, on which a duty of 10*s*. 4*d*. per barrel has been either paid or secured to the revenue.

That in proof hereof, your memorialists need only refer your Lordships to the average price of malting barley in the Dublin prices current for the past year, and on your Lordships comparing which with the average price of malt *in same*, it will at once exhibit an actual loss of at least 5*s*. per barrel against the fair trader; and thereby giving a bonus of *just so much* to the trader who pays neither licence or duty of any kind or description.

That in addition to the change of the mode of survey and charge, as well as the abolition of the permit system, your memorialists are of opinion that the present ruinous state of the trade may be traced to the system of allowing traders to remove their malt from stock, without *previous payment of duty;* the consequence of which has been, the introduction into the trade (as licensed maltsters) of persons little better than paupers, who may be said to carry on their operations on the capital *thus afforded* by the Government: for instance, if they have by them a few steeps of grain, they can within twelve or fourteen days convert it *into malt,* send it to Dublin for sale, and *then* come into the barley market with the produce (duty included).

That it is the opinion of your memorialists, that another reason which has caused the ruin of the trade, is the high duty charged on malt; and memorialists respectfully submit it as their decided conviction that if the duty were reduced to 1*s*. 3*d*. per bushel, *more revenue would be paid* on the article, and all inducement taken away from such as might be now disposed to evade the laws of Excise.

Your memorialists therefore humbly pray your Lordships, that in order to save your memorialists, their establishments, and families, but above all this *important* branch of the Excise revenue of Ireland from inevitable ruin, your Lordships may cause such Act to be passed *before the new season*, as will restore to the licensed maltsters of Ireland the protection of the permit, the payment of duty *before removal,* the system of *gauge on dry stock*, as well as such reduction in the malt duty as can be conceded with safety to the revenue; or otherwise, that your Lordships may be pleased to grant to your memorialists such other relief in this behalf, as in the judgment of your Lordships will remedy the grievance of which they so justly complain. And your memorialists will ever pray.

Thomas Haughton and Co.	William Fitz Simons, Carlow.
John Alexander, Milford.	James Kain, Carlow.
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Michael Roche, Graigne.	James Smyth, Carlow.
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No. 12.

Report of Commissioners of Excise on the Memorial of the Licensed Maltsters of Carlow.

To the Right Honourable the Lords Commissioners of His Majesty's Treasury.

May it please your Lordships,

Your Lordships having been pleased to refer to us the annexed memorial of Thomas Haughton and Co. and other licensed maltsters of the town and county of Carlow and neighbourhood, complaining of the injury they suffer through the evasion of the malt duties by persons engaged in malting privately, and by others who enter into the trade as licensed maltsters, with no other capital than the amount of duty they are allowed by law to retain for a certain term on credit; and praying that the restrictive provisions existing in Ireland for the security of the malt duty may be re-established, and that the rate of duty now payable may be reduced;

We report, that previously to the year 1828, a distinct set of statutory provisions, applicable to Ireland only, was in force in that country for securing the duties on malt, which not only regulated the mode of charge in the different stages of the malting process, but required payment of the duty before any quantity of malt could be removed; and that on every such removal the malt should be accompanied by a permit, specifying the quantity removed, so that the number of bushels sent out being thus ascertained, the stock of dry malt was kept account of in the officer's books as a further check against fraudulent increases or removals.

Some time after the passing of the Act 4 Geo. 4, c. 94, by which, among other things, the intercourse between Ireland and Scotland in British spirits was established, complaints were made by the Irish distillers that the malt duty in Scotland being collected under a less effective system of survey than existed in Ireland, the Scotch distillers, working from malt only, possessed an undue advantage over those of Ireland in the sale of their spirits in the Irish market.

To obviate these complaints, and to assimilate the regulations for the collection of the malt duty throughout the United Kingdom, the Act 7 and 8 Geo. 4, c. 52, was passed; and among other provisions, which were new in England and Scotland, it was enacted that no malt in any quantity exceeding four bushels at one time, or if to a brewer of beer for sale in any quantity whatsoever, should be sold, sent out, or delivered by any maltster without a certificate signed by the maltster, or some person on his behalf; and that a stock account should be kept by the officer.

No. 12.

Report of Commissioners of Excise on the Memorial of the Licensed Maltsters of Carlow.

Very shortly after the new Act came into operation, loud and general complaints against its provisions, as injuriously interfering with and impeding their operations, were raised by the maltsters in Great Britain; and the provisions complained of were repealed, and other regulations in lieu thereof were established by the Act of 11 Geo. 4, c. 17. As some compensation to the revenue for these concessions, the allowance previously made to the maltster for the swell of the grain was reduced 2½ per cent., which was equal to an increase of the duty to the same extent.

The certificate or permit system, together with the credit and stock account, having been thus abandoned as to the whole United Kingdom, after much consideration, we apprehend that those regulations could not again, as a general measure, be proposed for adoption; and were it even deemed expedient to re-enact them, as far as related to Ireland, in compliance with the memorialists' suggestion, we entertain no doubt but that it would produce general complaints throughout that country.

With respect to the memorialists' proposal that the duty on malt should be paid on its removal, and no credit allowed as at present, we have to observe that security is given for payment of the duty when the maltster avails himself of the full period of credit permitted by law; and were this privilege taken away, the effect might probably be to drive persons of small capital out of the legal trade, and induce them to resort to private malting.

The suggestion of the memorialists, as to the reduction of the malt duty, is exclusively for your Lordships' consideration.

We are your Lordships' most obedient and most humble servants,

F. H. Doyle. W. Plunkett.
Excise Office, London, 28th August, 1833. J. C. Mortlock. Hart Davis.

Appendix No. 13.

No. 13.

Letter from Mr. W. Godbey, Dundalk.

Sir, *Dundalk, 5th December,* 1833.

In reply to yours, 30th November, I have only to say that, with respect to the present malt laws, I conceive that no alteration could be made to give more encouragement to smuggling than the present laws do; and I believe there never was more illicit making than there is at present. I have been malting for above twenty years, but the laws lately are such that unless the half was made illicitly there would be a loss; and as I do not like that kind of trade, I preferred stopping malting this season, conceiving that the loss there must be to the revenue in that department this year would cause an alteration to be made before next season. There cannot be a stronger proof of what I assert than the price that malt can now be purchased at, which I understand is from 20*s.* to 22*s.* per barrel; whereas the present price of barley and duty would amount to about 25*s.* I do not pretend to dictate what alteration there should be made, but I only feel that the fair dealer has no protection under the present laws, and I think this must appear evident to every person.

With respect, Sir, am your obedient servant,

To T. C. Harrison, Esq. W. Godbey.

Appendix No. 14.

No. 14.

Letter from Messrs. Joseph Beale and Co., Mountmelick.

Sir, *Mountmelick, 23d March,* 1833.

It has afforded us much pleasure to perceive that a 'Commission is appointed to inquire into the Excise department of the revenue,' and particularly so, as you are placed at the head of it. Our object in addressing you on this occasion is merely to state how much interested we are in the inquiry about to be made, as, in addition to the wool trade carried on by our Joseph Beale, we are also brewers and maltsters. The late changes made in the malt laws (although intended as favourable to the trader) have proved most injurious in their operation, not from their severity, but from a cause we have seldom to complain of, a want of proper and wholesome check on malt after its being made. The illicit trade in malt has never been greater than at present, and there appears to be no part of the Excise law applicable to the case so as to check it. Individuals having considerable capital embarked are sufferers in a great degree from the present very relaxed system, which, if not soon remedied, will drive them from this trade altogether. Should the inquiry extend to Ireland we should be happy to have an opportunity of stating our grievances, either in writing or personally, through one of our partners (Mr. Samuel Sheane), who has the management of that branch of trade.

We have the honour to be yours, most respectfully,

Right Hon. Sir Henry Parnell, Bart. Joseph Beale and Co.
&c. &c. &c.

Appendix No. 15.

No. 15.

Further Letter from Messrs. Joseph Beale and Co., Mountmelick.

Sir, *Mountmelick, 3d April,* 1833.

We willingly avail ourselves of the opportunity so kindly offered us, "to state what we wish the Commissioners particularly to inquire into, as it regards the malt laws, and

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Memorial of the Licensed Maltsters of Carlow.

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Letter from Messrs. Joseph Beale and Co., Mountmelick.

Sir, *Mountmelick, 23d March*, 1833.

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We have the honour to be yours, most respectfully,

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Further Letter from Messrs. Joseph Beale and Co., Mountmelick.

Sir, *Mountmelick, 3d April*, 1833.

We willingly avail ourselves of the opportunity so kindly offered us, "to state what we wish the Commissioners particularly to inquire into, as it regards the malt laws, and

No. 15.

Further Letter from Messrs. Joseph Beale and Co., Mountmelick.

the grounds on which we desire such inquiry." We shall briefly state those parts of the existing law which we have most to complain of, and take leave to suggest such alterations as, in our opinion, would materially assist the revenue, and protect the fair trader.

At present, a maltster *may wet* or steep *any quantity of grain less* than the full content of his cistern.

When malt is *dried off*, there is *no check afterwards*. By entering into a bond there is four months' credit for the duty; the malt in the mean time *may be sold as fast as manufactured*, thereby *allowing a large sum of money to be used by a trader*, which not unfrequently proves to be his only capital.

These are the most prominent grievances of the present malt laws, and we would respectfully suggest, that all maltsters should be bound to have their cisterns and couch-frames of such a size as they (maltsters) considered would answer the extent of their working floors and kiln; and that in no case should they be at liberty to wet or steep a less quantity of grain *than the full content of such cistern*, and that no cistern should contain a less quantity than forty bushels. We consider the provision of the old malt law (as it regards the gauging of dry stocks of malt) should be again resorted to, as also that of giving permits or certificates with all malt sold; *without this*, no effectual check can ever be adopted, to prevent the trade in illicit malt. We do not object to the four months' credit allowed a maltster for the payment of duty, provided none of the malt is disposed of; but we think that any malt used or disposed of should pay duty before removal: in fact, that *each dry malt store should be considered a king's warehouse, the content accurately taken once in each month* (as heretofore), and that *no malt should be removed till the duty for that quantity was first paid*. In support of our view of the matter, we may state, that under the existing regulations, a great number of small malt-houses have been worked in remote parts of the country, many miles distant from the residence of the Excise officer. The maltster gives notice to steep as much grain as would about half fill his cistern. The officer attends, either at the time or immediately after wetting, and enters his gauge; as soon as he quits the premises, an increased quantity of grain is put in the cistern, and very generally, before the officer's next visit, it is all sufficiently steeped, and the quantity which was improperly introduced is removed to some out-house, and there undergoes the process of malting,—is afterwards placed on the kiln with the other, and when dried off, there is no check; or, there may be a private malt-house, and the malt made there may be put in a registered malt store with that which has paid duty, thereby avoiding all risk of detection. And further, there is nothing to prevent any licensed maltster from buying illicit malt (if he thinks well of it), and mixing it with his own stock. The facilities for defrauding the revenue are so numerous, that a fair trader must stop. One simple fact may be sufficient: our barley this year cost about 14*s*. per barrel, the duty is 10*s*. 4*d*. per barrel, making together 24*s*. 4*d*. (exclusive of rent or labour, &c.); now we could have bought any quantity of malt we wished, from 18*s*. to 21*s*. per barrel, which would be at least an average of 4*s*. per barrel under what we could make it for.

As it regards Irish brewers, the reduction of the duty on spirits has materially injured them, and nothing can prove it more, than the great increase of distilleries in Ireland. The lower orders of the people will always drink whiskey, in preference to ale or porter, when the price is equivalent. We know that an increased duty on spirits would be a premium on smuggling, and further increase a trade now so prevalent. But the duty on malt should have been reduced, thereby enabling the brewer to produce a good article of drink, at such a price as would induce the working people to use it. The increased quantity which would be consumed, and a more effective system of malt laws, would, we are persuaded, more than make up any deficiency by lowering the duty on malt.

The licensing system (of public houses) requires revision; it should be in some degree limited, and a selection made of the more respectable and independent portion of them.

We fear this letter is longer than we are justified in writing, but we beg you to accept our apology on the ground of our being so deeply interested in the subject; if we are not sufficiently explanatory, we shall be happy of an opportunity of setting ourselves right.

We have the honour to be yours, most respectfully,

Sir Henry Parnell, Bart.
&c. &c. &c.

Joseph Beale and Co.

Appendix No. 16.

No. 16.

Letter from Messrs. Thomas Haughton and Co., Carlow.

Honourable Sirs, *Carlow, 4th December*, 1833.

We have the honour to acknowledge the receipt of your circular, dated Glasgow, 22d ultimo, with regard to the memorial of the maltsters of this neighbourhood, transmitted to the Lords of the Treasury in August last; in which circular you are pleased to say that you would receive from us any suggestions we might have to offer on the subject of the important inquiry in which you are engaged.

We have since consulted with Mr. John Alexander, of Milford, and some of the most extensive and *oldest* maltsters of this neighbourhood, and we have been authorized to state it as *their* unanimous opinion that the *ruin of the trade* may be dated from the period when first the permits, and subsequently the certificates, had been done away with; at the same time allowing maltsters to enter into bond and to remove their malt without *previous payment of duty*.

From the operation of these causes the trade immediately became inundated with a class

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No. 16.

Letter from Messrs. Thomas Haughton and Co., Carlow.

of persons with little character or capital, who, availing themselves of the advantages of being allowed *to trade on the capital of the Government*, succeeded in carrying on operations for a few years, until at length they were obliged to become *defaulters* for the payment of their duties; the consequence has been that frauds to a large amount have been committed in this district and elsewhere, while those who were disposed to carry on business *honestly*, have been compelled either to remain *idle* spectators of these shameful transactions, or otherwise to carry on trade at a certain loss of their capital.

The remedy we propose to counteract the evils of which we complain is the following, viz.:—

First. To repeal that part of the statute which permits traders (on entering into bond) to sell and deliver their malt without *previous payment of duty;* and in lieu thereof we propose that all malt, after being 'dried off,' shall be deposited in an adjoining store, there to be bonded *under the King's lock*, to remain as long as the owner shall think proper (*same as spirits*); but that *previous to its removal* the owner shall *pay the duty thereon*, and that a certificate from the Excise shall accompany it to its destination.

Secondly. We propose that all factors selling malt shall be obliged to take out licence, and be subject to survey of dry stock, *similar to maltsters.*

Lastly. We propose that in order to do away with the great inducement to evade the laws of Excise, and at the same time ensure the manufacture of a good article, that the duty on malt be reduced to 1*s.* 3*d.* per bushel, which in our humble judgments would produce as much (if not more) revenue than the *nominal duty* now chargeable; one-half of which is not now *collected* on the article *called malt*, which overloads the markets of Dublin and elsewhere, in consequence of the loose system of survey and charge under the existing laws.

In most respectfully submitting the foregoing, as the opinions of the parties aforesaid, we have the honour to subscribe ourselves, honourable Sirs,

Your very obedient humble servants,

To the Commissioners of Excise Inquiry. THOS. HAUGHTON and Co.

APPENDIX No. 17.

No. 17.

Letter from Messrs. Davis, Strangman, and Co., Waterford.

Waterford, 12 *Mo. 4th,* 1833.

WE are favoured with a notice of the Commission of Excise Inquiry, and we think we cannot do better respecting malt than by stating how we are circumstanced.

Last season we made malt as under:—

33,542 bushels, at 2*s.* 7*d.* per bushel . . . . £4,330. 3*s.* 8*d.*

The average cost of the barley was	. .	13*s.* 6*d.* per barrel.
Duty per barrel	. .	10*s.* 4*d.*
Making the malt	. .	2*s.* 6*d.*
		26*s.* 4*d.* per barrel.

We could have then bought malt at 20*s.* per barrel, and *this day* we were offered malt at 20*s.* per barrel. Under such circumstances we should suppose that the netting would be small, and if it could be done away with it would greatly gratify the people of this agricultural country.

With great respect we are, your friends,

To T. C. Harrison, Esq. DAVIS, STRANGMAN, and Co.
&c. &c. &c.

APPENDIX No. 18.

No. 18.

Letter from Mr. H. K. Feath, Cork.

MY DEAR SIR, *Cork,* 19*th December,* 1833.

Agreeably to your desire, I now beg leave to return my evidence as taken before the Commissioners of Excise Inquiry in Dublin, which I have amended.

Since my return I have given the best consideration in my power to the malt laws, as affecting this country, and must say, if the party who assisted most in making the alterations were to explore the numerous districts of Ireland, seldom visited by Surveying-General-Examiners—indeed, perhaps *never* seen by *one* of them, they would find that law, which was framed with the intention, no doubt, of protecting the fair trader, whose interest it is that His Majesty's duties should be fairly collected, operating in a contrary ratio; for never was a door to fraud so completely thrown open to the illicit trader, never was such temptation held out to officers to neglect their duty, and to enter into collusion with the illicit dealer in malt, who may now have *any quantity he pleases in his possession, without being questioned how he obtained it.* And this, in point of fact, is undoubtedly a most extraordinary anomaly, with reference to other exciseable articles; for if a person, no matter whether he be a trader or not, has in his possession but two gallons of whiskey, and cannot produce a permit, it is seized. Now, where three gallons of the latter do not pay more duty than four bushels of the former, and where a person is permitted to hold large quantities of an article, charged with a high duty, and without a certificate of its having paid that duty, there is a complete contradiction; and it shews clearly that so long as the law remains as it is at present, it does so, for the protection of the illicit trader, and the destruction of the fair and honest man, who

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Letter from Mr. H. K. Feath, Cork.

has hitherto with difficulty struggled against its operation, and is now obliged to close his doors and abandon his trade altogether, thereby giving a greater stimulus to those who have forced him out of it, not only by putting him in full possession of the market, but affording him a greater accession of strength in carrying on his illicit manufacture, by the great number of experienced maltsters, who have for so many years worked in his employment, and whom he has at length been obliged to discharge. I beg leave most strongly to draw your attention to the fact, that if the Lords of the Treasury had it in their power to issue an order, that *all* maltsters in Ireland should be charged with four-fifths of the contents of their cistern and couch-frame (as was the case previously to the alteration of the law), it would be the means, not only of increasing the duties, but of preventing that collusion with the officer, that is said (and I fear too truly, for facts speak for themselves), of allowing the trader to make entire wettings without charge; and, in other instances, bring to charge only half, or something more of the quantity *actually* wetted. For this is easily done in remote districts, and in those not *actually visited by the check officer;* as a notice is soon filled up, and an entry easily made on the specimen paper, &c. on the appearance of a superior officer in the neighbourhood of such illicit trader. I enclose in the evidence paper, agreeably to Sir Henry Parnell's request, the letter I received when in Dublin, from Mr. Alexander, the truth of which cannot be doubted, and I have reason to know that maltsters are paid in other districts in the same manner. I should be much obliged, at your leisure, by your informing me if Sir Henry Parnell got Beamish and Crawford's letter, written in their capacity of "Brewers," dated the 12th instant; for my mission had solely reference to their malting concerns.

I remain, my dear Sir, yours, very faithfully,

HENRY K. FEATH.

To T. Charles Harrison, Esq., Office of Excise Inquiry, Whitehall-Place, London.

APPENDIX No. 19.

No. 19.

Letter from Mr. W. Crawford of Cork.

GENTLEMEN, *London, 13th June*, 1834.

In obedience to your desire that I should submit my view of the malting trade in Ireland, as connected with the collection of the Excise, I feel it quite superfluous to enter into minute detail after the letter of Beamish and Crawford, addressed to you last November, and the examination of Mr. Feath in support of their statement; as you will therein find every information that I can possibly afford.

It only remains for me, therefore, generally to represent to you, that if the fair trader is to continue for another year to make malt in Ireland it will be absolutely necessary to recur to the better and more essential portions of the enactment previous to the present law, which, by a regular system of check and permit, traced the grain from the moment it was steeped until it was consumed in the brewer's mash-tun. This can only be effected by obliging the maltster to wet at certain stated periods, with very short intervals, according to the capacity of his steep or cistern, and not, as at present, according to his caprice or convenience. Here, however, I would impress upon you the necessity, in common justice, of reverting to the original allowance of 20 per cent. in the steep, instead of 17½, as recently provided. Dear-bought experience, since the enactment of the present law, has demonstrated to Beamish and Crawford, that, howsoever applicable to Hertfordshire, 17½ per cent. is quite insufficient for Irish barley. Since this reduced allowance they have paid duty at the rate of 4 per cent. at least over the quantity they have been enabled to manufacture; but as they are very particular in the process, and anxious, as always, to avoid collision with the Excise, they only look to 20 per cent. in the steep, instead of 17½ per cent., as a fair and just protection against surcharges. Until, therefore, the nature of the grain can be assimilated, an assimilation of this allowance, though fair enough in England, is, in Ireland, an oppressive exaction, that, it is to be hoped, need only to be stated to meet with the necessary redress.

The present repeated floor-gauges, as you will perceive on reference to Mr. Feath's examination, only tend to torment the fair trader, and by the injury done to his property from repeated trampling, frequently to force him into collusion with the Excise officer, or, at all events, to pay him even for honest forbearance. It is demonstrable that the floor-gauges on the third allowance is the only one requisite for the protection of the revenue; as, after that period, it would not be worth while to add grain in an earlier stage of the process, especially when checked by a further gauge upon the discharge of the kiln, and a regular system of permit and certificate, until the malt shall be consumed by the brewer or distiller.

Having thus succinctly, but, I trust, intelligently stated my view of the only effectual mode of collecting the revenue and protecting the fair trader in malt in Ireland, two propositions naturally suggest themselves, which I shall take the liberty of submitting to your consideration. The first arises from the well-known fact that a reduction of the duty is invariably the most efficacious mode of extinguishing the smuggling trade, and that, arrange the law as you will, and pay the Excise officer as you may, especially after the illicit system has taken such deep root in Ireland, fraud to an enormous amount must, as heretofore under every species of regulation, obtain without the possibility of eradication. In order, however, that this reduction of duty shall be beneficial to the public at large, and not to the mere brewer or publican, the abatement must be to such an extent as shall supply the consumer upon cheaper terms than at present. The porter-barrel contains thirty-six imperial gallons, and a reduction of a half-penny per quart amounts to 6*s.* per barrel; it appears therefore that a corresponding altera-

No. 19.
Letter from Mr. W. Crawford of Cork.

tion in price could not be submitted to with a higher duty than 2*s.* 6*d.* per barrel, or 5*s.* per quarter, and even then at a loss to the brewer, for which he can only hope to be compensated by an increase of his trade.

But considering the comparatively trifling amount of the whole malt duty in Ireland at any time, especially during the last year, when it only produced, for the whole kingdom, about £246,347, a second proposition forcibly presents itself, that an opportunity now offers of exhibiting some sympathy for the notoriously distressed state of a country entirely dependent upon agriculture, with still less brilliant prospects in these uneasy times, from the outcry against the corn laws, and without any manufactures, as in England, to fall back upon. As an individual with a large capital embarked in the business, it is not peculiarly my interest that the duty upon malt should be totally abrogated; but as Ireland naturally complains that, whilst large reductions have been recently made in the taxation of the sister country, no corresponding abatement has been afforded to her, it is scarcely possible at this critical period to point out a boon that would be received with greater gratitude than such a relief to a solely agricultural community. The same machinery which is now required to collect the countervailing duty upon spirits between the two countries, could be applied for the protection of the British brewer; and a beer duty on the introduction of Irish malt liquor, as well as a countervailing duty upon malt imported, could interpose no difficulty to so just and salutary a measure. It is obviously impossible to equalize the duty upon spirits in the two islands; nay, at this moment a further reduction is imperatively called for in Ireland; and why, therefore, malt liquor should not relatively be protected, upon the avowed principle pursued in England, is an anomaly not explicable, I would respectfully submit, upon any grounds of justice, good policy, or common attention to the morals of the less favoured country. The principle of assimilation can never be carried into effect until Ireland shall be raised to a level with England. It may as well be expected that the child shall bear the burthen of the grown-up man; and, instead of tending to the most desirable object of cementing the feelings and interests of the two countries, naturally engenders discontent in the poorer one, from the unequal pressure of the weight. Why the brewing trade in the two countries should be assimilated, any more than the distilling business, is a problem upon which I will not presume further to comment, especially as I am one of those who have every reliance upon the good intentions of Government towards Ireland; I trust, therefore, that they will see the justice and expediency of protecting the brewing trade in that country. Under this assurance, and respectfully craving a favourable interpretation of the sentiments which I have felt it my duty to offer,

I have the honour to be, Gentlemen, your obedient humble servant,

WILLIAM CRAWFORD.

To the Commissioners of Inquiry into the Collection of Excise in Ireland.

APPENDIX No. 20.

No. 20.
Reports of Supervisors of Excise in Ireland on the state of Illicit Malting and Illicit Distillation in Ireland.

Reports of Supervisors of Excise in Ireland to the Commissioners of Excise on the state of Illicit Malting and Illicit Distillation in Ireland, at the periods of their 6th, 7th, and 8th Rounds, in 1834, and their 1st Round of 1835.

No. 1.—6th Round, 1834.

HONOURABLE SIRS, *Castlerea, 10th October,* 1834.

In obedience to your Honours' letter of the 15th March, 1831, directing supervisors to report, at the close of each round, the state of illicit distillation in the respective districts,

I beg leave to state, that there has been but little distillation carried on in Castlerea district during the last round, most of which has been detected. The recent reduction of duty on spirits in this kingdom has been the means of suppressing the illicit practice in a great measure; and I am of opinion, that with the joint efforts of the two revenue parties of police stationed in this district, that the illicit practice will be put down.

I beg leave to add, that the revenue party of police, No. 36, is stationed at Castlerea, and revenue party, No. 43, stationed in Strokestown; both parties have been active in their duty, and have made several excursions in different parts of this district out of their own stations.

The Hon. Commissioners of Excise, &c. &c. &c., London.

I am, your Honours' most obedient servant,

JOHN HARRISON, Supervisor.

HONOURABLE SIRS, *Cashel District, 13th October,* 1834.

I humbly beg leave to acquaint your Honours, that illicit distillation in this district continues on the decrease, owing to the reduction of duty on spirits that has lately taken place.

Honourable Sirs, I am your very obedient humble servant,

JOHN WILSON, Supervisor.

HONOURABLE SIRS, *Ballinrobe, October 28th,* 1834.

In obedience to your Honourable Board's order of the 15th March, 1831, I beg leave to state to your Honours, that I find illicit distillation in my district, as the harvest has been got in, to be a little on the increase; but the revenue police party having lately detected them,

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Reports of Supervisors of Excise in Ireland on the state of Illicit Malting and Illicit Distillation in Ireland.

and destroyed a large quantity of grain in the process of malting, will check them much in their illicit practices. I am, Honourable Sirs, your dutiful servant,

WILLIAM LLOYD, Supervisor.

HONOURABLE SIRS, *Enniskillen, 26th October,* 1834.

In compliance with your Honours' general order of the 15th March, 1831, I beg leave to state, that from the statements of the two lieutenants in command of the revenue police parties stationed in this district, that illicit distillation and malting is on the decrease, compared with the preceding rounds of the current year; owing, I presume, to the reduction of the duty on plain spirits. The short time I have been in this district does not enable me to form a correct opinion of my own. I am, your Honours' humble servant,

EDWARD YEADON, Supervisor.

HONOURABLE SIRS, *Longford, November 1st,* 1834.

Since I last wrote to your Honours respecting the state of private distillation in this district, I am happy to inform your Honours that there is very little doing in either private distilling or malting; and which I greatly attribute to the late order respecting the surveying mills and kilns, and the prosecuting the person who was found concerned in either, before the magistrates at petty sessions. I am, Honourable Sirs, your most obedient servant,

FRAS. HUGHES, Supervisor of Longford District.

HONOURABLE SIRS, *Londonderry, 5th November,* 1834.

Pursuant to your order of the 15th March, 1831, I beg leave to state that illicit distillation has not increased in this district within the period of the 6th round just closed; which, I presume, is partly owing to the perseverance of Lieutenant F. E. Steele, and No. 8 party of revenue police, stationed at Derry, and in some measure to the reduction of the duty on spirits; but in consequence of the low price of grain, the inducements for such illicit traffic are not entirely withdrawn. I am, Honourable Sirs, your dutiful servant,

JOSEPH BARKER, Supervisor, Londonderry District.

HONOURABLE SIRS, *Loughrea, 25th October,* 1834.

I humbly beg leave to state illicit distillation appears to have been on the decrease in this district during the 6th round; the cause for which, I humbly presume, chiefly arises from the labouring classes being generally employed, at this season of the year, in securing the crops of corn and potatoes. I am, your Honours' dutiful servant,

JOHN ANDERSON, Supervisor, Loughrea District.

HONOURABLE SIRS, *Burt, 7th November,* 1834.

I beg to inform your Honours that illicit distillation has been rather on the decrease during the last round in this district; and I am humbly of opinion, that it has been caused by the reduction of duty on the public distilled spirits.

I am, Honourable Sirs, your dutiful servant,
WILLIAM HUETT, Supervisor.

HONOURABLE SIRS, *Enniscorthy, 16th October,* 1834.

Agreeably to your Honourable Board's order of the 15th March, 1831, I have to report that no illicit distillation has been discovered to have been carried on in this district during the round ended the 10th instant.

I am, Honourable Sirs, your dutiful servant,
SAMUEL ABBOTT, Supervisor.

HONOURABLE SIRS, *Comber, November 6th,* 1834.

Illicit distillation appears to be extinct within the limits of this district.

I am, Honourable Sirs, your dutiful servant,
JOHN VEALE, Supervisor.

HONOURABLE SIRS, *Rathfarnham, 12th November,* 1334.

With reference to the general order of the 15th March, 1831, I respectfully report that I cannot learn of any illicit distillation being carried on within the limits of this district.

I am, Honourable Sirs, your very humble servant,
ROBERT HUTCHINSON, Supervisor.

No. 20.

Reports of Supervisors of Excise in Ireland on the state of Illicit Malting and Illicit Distillation in Ireland.

HONOURABLE SIRS, *Birr, 21st October*, 1834.

I beg leave to inform your Honours that, as far as I could learn, there was no illicit distillation within the bounds of this district during this round.

I am, your Honours' dutiful servant,

ANGUS M'DONALD, Supervisor,
Birr District, Ireland.

HONOURABLE SIRS, *Navan, 14th October*, 1834.

In obedience to your Honours' order of 15th March, 1831, respecting illicit distillation, there has not been a detection in this district since my last report on this subject; but I am humbly of opinion, from the inquiry I have made, that it is not at all unlikely but that it will recommence again as the harvest is over.

I am, Honourable Sirs, your dutiful servant,

PHILIP B. CROUCH, Supervisor.

HONOURABLE SIRS, *Middleton, 15th October*, 1834.

From every information I can obtain, there is no illicit distillation in this district.

I am, Honourable Sirs, your dutiful servant,

JOHN O'CONNER, Supervisor.

HONOURABLE SIRS, *N. T. Limavady, 17th October*, 1834.

I humbly beg to inform your Honours', that up to the close of the 6th round, 1834, illicit distillation in this district appeared to be on the decline, owing, I am humbly of opinion, to the scarcity of grain, and the labouring class of people being employed by the farmers in getting in the harvests.

I am, Honourable Sirs, your most obedient humble servant,

JOHN KIRTON, Supervisor.

HONOURABLE SIRS, *Dundalk, 5th November*, 1834.

I beg leave to inform you, there does not appear to have been any illicit distillation carried on in this district during the period of the 6th round.

I am, your Honours' obedient humble servant,

WILLIAM HARDY, Supervisor.

HONOURABLE SIRS, *Athlone, 14th October*, 1834.

Illicit distillation has not increased in this district since my 5th round report.

I am, Honourable Sirs, your dutiful servant,

JOHN SHEA, Supervisor,
Athlone District.

HONOURABLE SIRS, *Omagh, 18th October*, 1834.

I beg to submit that I think illicit distillation has been on the decline in this district, during the past round, in consequence of the scarcity of grain.

I am, your Honours' dutiful servant,

JOHN LEWIS, Supervisor.

HONOURABLE SIRS, *Triton Ville Distillery Chamber, Dublin, 30th October*, 1834.

I humbly beg leave to state to your Honours, that there has not been any detection of illicit distillation in this district this round, or in the round preceding.

I am, Honourable Sirs, your dutiful servant,

JOHN STOTHARD, Supervisor,
Dublin 1st District.

No. 2.—7th Round, 1834.

HONOURABLE SIRS, *Londonderry, 11th December*, 1834.

Agreeably to your Honours' order of the 15th March, 1831, I beg leave to state that illicit distillation has not increased in this district within the period of the 7th round, just closed; which I presume is owing to the perseverance of Lieut. F. E. Steele, and No. 8 party of revenue police, stationed at Derry; as there still appears an inclination, on the part of the country people, for such illicit traffic.

I am, Honourable Sirs, your dutiful servant,

JOSEPH BARKER, Supervisor,
Londonderry District.

No. 20.

Reports of Supervisors of Excise in Ireland on the state of Illicit Malting and Illicit Distillation in Ireland.

HONOURABLE SIRS, *Middleton, 26th November, 1834.*

Agreeable to your Honours' order of 15th March, 1831, I humbly state that at the commencement of the round ending on the 21st instant, there was some appearance of an increase of illicit distillation in my district; but from the useful and active exertions of the revenue police it was checked; and I humbly am of opinion, from observation and inquiry, that at this period of the season there never was less.

I am, Honourable Sirs, your humble and dutiful servant,

ISAAC RODEN, Supervisor.

HONOURABLE SIRS, *Navan, 24th November, 1834.*

In obedience to your Honours' order of the 15th March, 1831, on illicit distillation, there has not been a single detection, to my knowledge, in this district, since my last report on this subject; which I attribute to the surveying of the mills and kilns, there being no opportunity afforded them of drying or grinding their illicit-made malt.

I am, Honourable Sirs, your dutiful servant,

PHILIP B. CROUCH, Supervisor.

HONOURABLE SIRS, *Burt, 19th December, 1834.*

I beg leave to state that illicit distillation has been on the decrease in this district during the round ended the 12th instant; which circumstance I can only attribute to the reduction of the duty on spirits, the price of grain being very low, and the smugglers, as far as I can judge, possessing the same facilities as heretofore.

I am, Honourable Sirs, your dutiful servant,

WILLIAM HUETT, Supervisor.

HONOURABLE SIRS, *N. T. Lemavady, 7th December, 1834.*

I humbly beg to inform your Honours, that up to the close of the 7th round, 1834, illicit distillation appeared to be on the decrease in this district, owing, I am humbly of opinion, to the decrease of the duty on spirits.

I am, Honourable Sirs, your most obedient servant,

JOHN KIRTON, Supervisor.

HONOURABLE SIRS, *Cashel District, 22d November, 1834.*

I humbly beg leave to acquaint your Honours, that illicit distillation in this district, from what I can learn, is still on the decrease; owing to the reduction of duty on spirits that has taken place, which enables the licensed distiller to undersell the illicit distiller.

Honourable Sirs, I am, your faithful humble servant,

JOHN WILSON, Supervisor.

HONOURABLE SIRS,

Illicit distillation is considerably on the decrease in this district; attributable to the good price obtained for oats, as well as the lowering of the spirit duty, causing a competition in trade by the licensed distillers.

Humbly submitted,

JOHN SHEA, Supervisor,
Athlone District.

HONOURABLE SIRS, *Omagh, 7th December, 1834.*

Illicit distillation has considerably declined in this district, when compared with the corresponding round of last year; which, I conceive, is caused by the reduction in the duty on spirits.

I am, your Honours' dutiful servant,

JOHN LEWIS, Supervisor.

HONOURABLE SIRS,

In obedience to your Honours' order, dated 15th March, 1831, I most humbly beg leave to state to your Honours that the state of illicit distillation in this district has appeared to be on the decrease this round; and I most humbly beg leave to state to your Honours, that the apparent cause is the reduction of the duty on spirits, and the high price of oats, together with the active conduct of the revenue police parties, Nos. 50, 55, and 67.

I am, your Honours' dutiful servant,

WILLIAM PARKER, Supervisor.

HONOURABLE SIRS, *Dundalk, 20th December, 1834.*

I beg to acquaint you there does not appear to have been any illicit distillation carried on in this district during the period of the 7th round.

I am, your Honours' obedient humble servant,

WILLIAM HARDY, Supervisor.

No. 20.

Reports of Supervisors of Excise in Ireland on the state of Illicit Malting and Illicit Distillation in Ireland.

HONOURABLE SIRS, *Enniskillen, 7th December,* 1834.

In compliance with your Honours' general order, 15th March, 1831, I beg leave to state that illicit distillation and malting in this district has been on the decrease since my 6th round report; owing to the cheapness of duty-paid spirits, and low price of grain. There are two police stations in this district, one at Enniskillen, and one at Peltigo, twenty miles from the former place.

I am, your Honours' humble servant,

EDWARD YEADON, Supervisor,
Enniskillen District.

No. 3.—8th Round, 1834.

HONOURABLE SIRS, *Castlerea, 15th January,* 1835.

Agreeably to your Honours' order of the 15th of March, 1831, respecting supervisors at the close of each round, to report the state of illicit distillation in their respective districts; I beg leave to state that nearly the whole of this district is free from the illicit practice: the only part of the district in which it prevails is that at Strokestown ride; but having the revenue party of police, No. 43, stationed at Strokestown, commanded by Mr. Glendine Booker, officer of Carrick-on-Shannon ride, acting lieutenant of that party, whose services has been meritorious, he has made several seizures of stills, heads, worms, malt, potale, singlings, and spirits; and I am of opinion that, in the course of a week or two, he will suppress the practice altogether. The price of grain in this neighbourhood is considerably advanced: the current price of oats in the market is from 2*s.* 6*d.* to 2*s.* 9*d.* per bushel, which remunerates the grower; consequently the same is sold to the licensed distiller, whose demand tells well that the illicit distillation is suspended.

There are two parties of revenue police stationed in the Castlerea district: party 36 at Castlerea, and party 43, at Strokestown, alluded to above. The Still Bill for the 8th round, 1834, belonging to party 36, is nil; no seizure claiming reward has been made during the round.

I am, &c.

JOHN HARRISON, Supervisor.

HONOURABLE SIRS, *Ballyronan, 31st January,* 1835.

I humbly beg leave to inform your Honours, that illicit distillation in this district has of late been greatly on the decrease; which, I humbly presume, is in consequence of the partial repeal of the duty on spirits, and the vigilance of the revenue police.

I am, &c.

OWEN JAMES, Supervisor,
Ballyronan District.

HONOURABLE SIRS, *Belturbet, 31st January,* 1835.

In obedience to your Honours' order, dated 15th March, 1831, I most humbly beg leave to state to your Honours, that illicit distillation in this district appears to be on the decrease this round; and I most humbly submit that the apparent cause is the high price of oats, the reduction of the duty on spirits, and the active conduct of the revenue police, Nos. 50, 55, and 67, which is humbly submitted.

I am, &c.

WILLIAM PARKER, Supervisor.

HONOURABLE SIRS, *Kilbeggan, 31st January,* 1835.

In obedience to your Honours' general order of the 15th March, 1831, I humbly beg to state, that illicit distillation has received a material check from the operations of the revenue police during the last round in this district; and more frequent visits from that useful body of men may contribute greatly towards its total annihilation.

I am, &c.

WILLIAM WILLIAMS, Supervisor.

HONOURABLE SIRS, *Burt, 19th January,* 1835.

I beg leave to represent to your Honours, that illicit distillation has been less prevalent in this district during the last round than for the last five years; which, I humbly conceive, has been occasioned by the reduction of the duty, the sale of legally distilled spirits having greatly increased since that measure came into operation.

I am, &c.

WILLIAM HUETT, Supervisor.

HONOURABLE SIRS, *Omagh, 27th January,* 1835.

From the increased consumption of legally distilled spirits in this district during the past round, I am humbly of opinion that illicit distillation has been considerably on the decline.

I am, &c.

JOHN LEWIS, Supervisor.

HONOURABLE SIRS, *Skebbereen, 24th January,* 1835.

Illicit distillation is extinct within the limits of this district.

I am, &c,

JOHN VEAL, Supervisor.

No. 20.

Reports of Supervisors of Excise in Ireland on the state of Illicit Malting and Illicit Distillation in Ireland.

HONOURABLE SIRS, *Navan, 8th January,* 1835.

In obedience to your Honours' order of 15th March, 1831, on illicit distillation, there has not been a detection since my last report; and only one on illicit malt; which I solely attribute to the reduction of the duty on spirits, and the surveying of the kilns and mills.

I am, &c.

PHILIP B. CROUCH, Supervisor of Navan District.

HONOURABLE SIRS, *Middletown, 6th January,* 1835.

Agreeably to your Honours' order of 15th March, 1831, I humbly beg leave to state that illicit distillation is not upon the increase in my district; and from the considerable extra number of spirit permits that are granted for small quantities of plain spirits, I humbly presume that it is considerably on the decrease. I am, &c.

ISAAC RODEN, Supervisor.

HONOURABLE SIRS, *Enniskillen, 26th January,* 1835.

In compliance with your Honours' general order of 15th March, 1831, I beg leave to state that illicit distillation and malting in this district has been on the decrease during the last round; owing, from the best information I can obtain, to the reduction of duty on spirits, and the improved price and demand for oats by licensed distillers.

I am, &c.

EDWARD YEADON, Supervisor, Enniskillen District.

HONOURABLE SIRS, *Tralee, 6th January,* 1835.

In obedience to general order of 15th of March, 1831, I beg to state that no illicit distillation or malting has been carried on in any part of this district, within the round ended 5th instant, so far as I have been able to ascertain. I am, &c.

FRAS. AYRTON, Supervisor, Tralee District.

HONOURABLE SIRS, *Londonderry, 31st January,* 1835.

Pursuant to your Honours' order of 15th March, 1831, I beg leave to state that illicit distillation, as far as I can learn, has not increased in this district within the period of the last round; which, I presume, is owing to the reduction of the duty on spirits; as the inducement for carrying on such illicit traffic is thereby much lessened. I am, &c.

JAMES P. JOHNSON, Examiner, Londonderry District.

HONOURABLE SIRS, *Cashel District, 9th January,* 1835.

I respectfully beg leave to acquaint your Honours, that illicit distillation in this district, from what I can learn, is on the decrease; owing, as I am informed, that the licensed distiller is able to undersell the illicit distiller, in consequence of the reduction that took place in the duty.

I am, &c.

JOHN WILSON, Supervisor.

HONOURABLE SIRS, *Excise Office, Athlone, 8th January,* 1835.

Since my 7th round report, illicit distillation has considerably decreased in this district. The high marketable price received for corn, and the reduction of the spirit duty, are the only reasons I can assign for it. I am, &c.

JOHN SHEA, Supervisor, Athlone District.

HONOURABLE SIRS, *Waterford, 6th January,* 1835.

In obedience to your Honourable Board's general order, directing me to report at the end of each round the state of private distillation, I beg respectfully to say there is none in this district. I am, &c.

FRANCIS KNOLLIS, Supervisor.

No. 4.—1st Round, 1835.

HONOURABLE SIRS, *Kilbeggan, 11th March,* 1835.

In obedience to your Honours' general order of the 15th of March, 1831, I humbly beg to state that illicit distillation appears to be on the decrease in this district, since my report at the close of last round; a party of the revenue police being stationed in the adjoining district, and making several discoveries in the neighbourhood, consequently deter the inhabitants from illicit practices. I am, your Honours' dutiful servant,

WILLIAM WILLIAMS, Supervisor.

No. 20.

Reports of Supervisors of Excise in Ireland on the state of Illicit Malting and Illicit Distillation in Ireland.

HONOURABLE SIRS, *Dundalk, 14th March*, 1835.

I beg to acquaint you that there does not appear to have been any illicit distillation carried on in this district during the period of the first round, 1835.

I am, your Honours' obedient humble servant,
WILLIAM HARDY, Supervisor.

HONOURABLE SIRS, *Ballyronan, 16th March*, 1835.

I humbly beg leave to inform your Honours, that illicit distillation has of late been on the decrease in this district greatly, as stated to your Honours in my last report; of which I am generally informed is in consequence of the scarcity of corn, and the partial repeal of the duty on spirits.

I am, your Honours' dutiful servant,
OWEN JAMES, Supervisor,
Ballyronan District.

HONOURABLE SIRS, *Cloves, 6th February*, 1835.

In compliance with your Honours' general order of the 15th March, 1831, I beg leave to state that illicit distillation has of late much decreased; this, I humbly conceive, is owing to an advancement in the price of oats in the regular markets.

I am, Honourable Sirs, your obedient servant,
ROBERT PIGOT, Supervisor.

HONOURABLE SIRS, *Cashel District, 22d February*, 1835.

I humbly beg leave to inform your Honours, that illicit distillation in this district continues on the decrease, in consequence of the reduction that took place in the duty on spirits.

Honourable Sirs, I am your faithful humble servant,
JOHN WILSON, Supervisor.

HONOURABLE SIRS, *Newtown Limivady, 1st March*, 1835.

I humbly beg to inform your Honours, that up to the close of the 1st round, 1835, private distillation appeared to be on the decline in this district; owing, I am humbly of opinion, to grain becoming scarce, and higher in price, and work becoming more plentiful for the labourer.

I am, Honourable Sirs, your most obedient servant,
JOHN KIRTON, Supervisor.

HONOURABLE SIRS, *Londonderry, 17th March*, 1835.

Pursuant to your Honours' order of 15th March, 1831, I beg leave to state that illicit distillation has not increased in this district within the period of the last round; which, I presume, is owing to the reduction of duty on spirits, the inducement thereby being considerably lessened, but the disposition of the country-people for such illicit traffic is not entirely abated.

I am, Honourable Sirs, your dutiful servant,
JOSEPH BARKER, Supervisor.

HONOURABLE SIRS, *Excise Office, Athlone, 22d February*, 1835.

I respectfully submit Athlone District, 1st round, 1835, report on illicit distillation; and I beg to state that since my 8th round, 1834, report, illicit distillation has considerably decreased in this district.

There is a good marketable price received for corn; this, along with the vigilance of the revenue police stationed in this town, and also the want of demand for the illicit article, is the cause of its declension.

Humbly submitted by, &c. &c.,
JOHN SHEA, Supervisor,
Athlone District.

HONOURABLE SIRS, *Middletown, 20th February*, 1835.

In obedience to your Honours' order of 15th March, 1831, relating to the increase or decrease of illicit distillation, I humbly state that illicit distillation in my district is not upon the increase, and, comparing this round with the corresponding round of the last year, is considerably decreased; which is humbly submitted.

I am, Honourable Sirs,
ISAAC RODEN, Supervisor.

HONOURABLE SIRS, *Belturbet, 9th March*, 1835.

I humbly beg to state that illicit distillation in this district is on the decrease for the last round, and which, I humbly beg to say, is, I believe, in consequence of the high price of grain at the present time, and the exertions of the different lieutenants and their parties stationed in this district.

I am, your Honours', &c. &c.,
JOSIAH CURTIS, Supervisor.

HONOURABLE SIRS, *Enniskillen, 14th March*, 1835.

In compliance with your Honours' general order, 15th March, 1831, I beg leave to state that illicit malting and distillation in this district is gradually decreasing: no seizures of illicit malt or spirits has been made or brought to store during the last round.

I am, Honourable Sirs, &c. &c.,
EDWARD YEADON, Supervisor,
Enniskillen District.

No. 20.

Reports of Supervisors of Excise in Ireland on the state of Illicit Malting and Illicit Distillation in Ireland.

HONOURABLE SIRS, *Tralee, 21st February,* 1835.

In obedience to general order of 15th March, 1831, I beg to state that no illicit distillation or malting has been carried on in this district during the round ended the 19th instant, so far as I have been able to ascertain. I am, Honourable Sirs, &c. &c.,

FRANCIS AYRTON, Supervisor,
Tralee District.

HONOURABLE SIRS, *Navan, 23d February,* 1835.

In obedience to your Honours' order of the 15th March, 1831, I humbly submit, that there has not been a single detection made on illicit spirits or malt in this district since my last report on this subject, which I attribute to the reduction of the duty on spirits and the surveying the kilns and mills. I am, your Honours', &c. &c.

PHILIP B. CROUCH, Supervisor.

APPENDIX No. 21.

Reports of Surveying-General-Examiners upon the state of the Malt Trade in Ireland.

No. 21.

Reports of Surveying-General-Examiners upon the state of the Malt Trade in Ireland.

SIR, *Drogheda, 15th December,* 1832.

Agreeably to the wish you expressed when I had the pleasure of seeing you last in Dublin, I shall endeavour to place before you, as accurately as I can, the present state of the malt trade in this country.

From the commencement of this season the price of malt has been gradually declining, and for the last five weeks 25*s.* per barrel has scarcely been exceeded, though if any prime malt had offered, 26*s.* to 27*s.* might possibly have been obtained, where prime quality was necessary; however, the general price was 23*s.* 6*d.* to 24*s.* 6*d.*, and some so low as 21*s.* Malting barley could not have been purchased at any time during this season in the Dublin, Drogheda, Dundalk, and Ardee markets, under 15*s.* per barrel, and some at 16*s.*; and in the Waterford and Carlow markets the prices have been very similar.

	s.	*d.*
The barrel of barley contains four bushels, say on average .	15	0
Duty on four bushels of malt, at 2*s.* 7*d.*	10	4
Freight and carriage in Dublin	1	4
Expense of making, and coals	1	4
	£1	8 0

to which is to be added interest of money, and four per cent. commission if sold through a factor, which is almost universally the case. This should prove that frauds to a large extent must be going forward in the article of malt; but indeed this is a matter of much notoriety in the barley counties, and that it has been suffered to reach to such an extent that very considerable exertions must now be had recourse to to put it down, otherwise one-half of the duty on malt will not be obtained, and the fair trader must give up his trade.

I have been for many years in the habit of malting a large quantity for sale; but in consequence of what is going forward, I do not intend to make more than will answer the consumption of my own brewery, which requires a prime article.

The great scene of smuggling is in the barley counties, chiefly in *barns and farm-houses,* and the malt so made is dried on country kilns, or on maltsters' in collusion with them. The malt made in this way is chiefly sold to licensed maltsters, at a very low rate, and mixed with what they manufacture themselves, which will account for the very indifferent quality of that appearing generally at market. To avert the progress of this evil, and put it down effectually, of which I entertain no doubt, I conceive it will be necessary to send a strong party of revenue police into the suspected districts, and to oblige them each day to visit the different kilns, keeping a specimen in each, and making an entry of the state of the kiln, and to visit and search as many farm-houses and suspected places as possible; by keeping up this system for some time, and making it the duty of ride-officers afterwards to visit all kilns regularly, and by impressing upon the different Excise officers that it is fully as much an important part of their duty to protect the revenue from fraud in the unlicensed as in the licensed houses. It may be right to observe here, that whenever illicit malting is going forward in the same districts, private distillation is taking root also, and sure to be found.

I trust that the state of the malting trade in this country will meet with the attention and protection of the Excise. In that expectation I have taken the liberty of troubling you on the subject. I remain respectfully, your most obedient servant,

George Pape, Esq., Dublin. WILLIAM CAIRNS.

HONOURABLE SIRS, *Excise Office, Dublin, 22d December,* 1832.

The enclosed letter, relating to frauds supposed to be at present carrying on to a great extent in various barley districts where malt is made privately, I received yesterday from Mr. William Cairns, a most respectable maltster and brewer in Drogheda, to which I beg to draw your serious attention for such directions as may be deemed best adapted for suppressing the practice said to prevail in those parts of Ireland complained of.

I have made inquiry among the trade in Dublin, and find the account given, as to the

nature and extent of the frauds, and the prices at which barley is bought and malt sold in this market, mainly and substantially corroborated.

One of the largest brewers in Dublin, and an extensive maltster also, who began malting at the commencement of this season, have discontinued working; the brewer only, and the maltster partially, on the ground of the one being able to buy for his consumption below the price he can make it for, and the other because his customers refuse giving him a price equivalent to the cost of the barley and malt duty, being able to supply themselves elsewhere on such terms.

There is a very general feeling amongst the sound part of the trade, that nothing short of the old system of permitting malt, and subjecting it to seizure where found removing or removed without it, will protect the revenue in Ireland. I am inclined myself to believe there is some truth in this opinion; and that, at all events, some special provisions of one kind or other, adapted to the habits of the people, and calculated to check the universal propensity to commit and screen fraud so generally prevalent here, are called for in almost every branch of duty to answer the purpose of equitable and just taxation, contemplated by the Legislature for the exigencies of the state.

I have no doubt that the Board will be able, if the facts are found as stated by Mr. Cairns, to adopt some means of checking the practice alluded to by the existing laws; and have only to add, that many persons connected with this branch of revenue are most anxious with Mr. Cairns to see an effort made for the purpose.

I am, Honourable Sirs, your obedient servant,

GEORGE PAPE, Collector.

Dublin, 5th February, 1833.

HONOURABLE SIRS,

Since your Honours' order of the 2d ultimo, enclosing a letter from Mr. William Cairns, of Drogheda, maltster, complaining of frauds committed against the revenue by private makers of malt in certain parts of this country, with a report thereon by George Pape, Esq., Collector of Dublin Collection; we have surveyed the principal parts of Kilkenny, Tipperary, Carlow, and Queen's counties, where malting is chiefly carried on, and made full and very particular inquiries into the state of private malting in those parts of the country, and beg humbly to report that, from the last information we can obtain on the subject, good malting barley is now selling for about 14*s.* per barrel (of four bushels), the Excise duty thereon is 10*s.* 4*d.*, making into malt 1*s.* 6*d.*, carriage to Dublin 2*s.*, making a total of £1. 7*s.* 4*d.* per barrel; and good malt is now selling in Dublin market for only £1. 4*s.* per barrel, to which place the malt made in this part of the country is chiefly sent, and then sold by factors or agents; so that a fair trader is losing after the rate of 3*s.* 10*d.* per barrel, or 11½*d.* per bushel, and which has been the cause of several respectable maltsters discontinuing malting at this early part of the season; for they can buy malt for less than they can make it; and this low price of malt, according to general opinion as well as that of our own, is occasioned by private malting being carried on so very extensively, and not only by the farmers, but also, in many instances, by licensed maltsters themselves, who get the corn or grain steeped privately, and in the night-time remove it into their entered premises, and mix it with the corn or grain then in operation.

In corroboration of the above, we, only a few days ago, discovered a large private malt-house in full work, in the very centre of the town of Carlow, wherein we seized 285 bushels of malt in operation; and there being no kiln on the premises, the malt, as we are well informed, is removed in the night-time to entered malt-houses in the town and there dried off with other malt: and about two miles from Carlow we discovered another private malt-house, wherein we seized 214 bushels of corn or grain in operation making into malt; and at a greater distance, in the same county, we found another private malt-house, wherein were 73 bushels of malt in operation; and we also found a private still, worm, &c., in the same place, all of which have been specially stated to the Board.

And from good authority we were informed that special messengers were despatched in every direction to inform the country-people of what was going on, and which alone prevented us from making more detections; for we were very creditably informed that private malting abounded in that part of the country, and which is at present in a very disturbed state; and there is no revenue police established there, and the supervisor and officers declare that they dare not go after the private malting by themselves; but we have strong reason to believe that they will not look after smuggling at all, for they do not even search the mills and kilns entered under the 1st and 2d W. 4, c. 55. s. 1, for drying and grinding corn or grain.

It is the general opinion of all the respectable maltsters that we have conversed with on the subject, that the only and best way to put a stop or check to private malting would be to recur to the old system of permitting or certificating malt on its removal from place to place, and make it liable to seizure if found removing or removed without a permit or certificate; and that stock should be kept on all malt made in Ireland, which would not only check the private maltster from bringing his malt into the market with impunity, but it would also prevent, in a great measure, the brewers, distillers, and licensed maltsters from buying and receiving the same, as it would make an illegal increase in their stocks.

And it is our humble opinion that the former system of permitting and certificating all malt in Ireland would be the best means of checking or stopping the system of illicit malting, and that stock should be duly kept on all factors, and that they should not be allowed to send any malt out of their stocks without permit or certificate, and that all malt imported from Great Britain should be accompanied from the place of landing by permit or certificate.

But in the mean time, we would humbly suggest whether a party of revenue police should not

No. 21.

Reports of Surveying-General-Examiners upon the state of the Malt Trade in Ireland.

be stationed in or about Carlow, where private malting is at present carried on to a great extent.

And we would also humbly suggest that the supervisors and officers in Ireland should be strictly enjoined to survey and search all the mills and kilns required to be entered by the Act of the 1st and 2d W. 4, c. 55, s. 1, very frequently those in or near their residence, at least once in seven days, and those at a distance once in ten or fourteen days; that a minute paper be kept in each such mill, and signed by the supervisors and officers in each visit; and that the supervisors and officers be also enjoined to see that all such mills and kilns be entered and registered agreeably to the above-cited Act, which we have good proof is not the case; for two of our detections before alluded to were made at two mills of this description, neither of which were entered as required by law.

We are, your Honours' dutiful servants,

JOHN HUDSON,
JAMES ARCHER, } Surveying-General-Examiners.

HONOURABLE SIRS, *Cavan, February 23d*, 1833.

Pursuant to your order of the 2d ultimo, relative to a letter of Mr. Cairns, of Drogheda, complaining of the frauds that are committed in the malt duty in the barley counties;—

We humbly beg to state that we have made particular inquiry in the barley counties, so far as comprises that part which is included within our general survey, and we have examined several corn-kilns without being able to discover any private maltings. The few maltsters which work for sale chiefly reside about Ardee and Drogheda; and we are of opinion that there is not much fraud practised by the entered maltsters, nor illicit malt privately made in that part of the country. We have, however, surveyed the Ardee maltsters a second time, and have examined their premises minutely without having any cause to suspect them in any shape whatever; and we think, if private malting were working in the town or neighbourhood, we should have got some information of them. We are inclined to believe that the malt which is made at Ardee is generally sold to some of the distillers at Carrickmacross, Dundalk, or Drogheda, and is not taken to the Dublin market. However, as Mr. Cairns appears to calculate the price of malt in Dublin, it may be supposed (as there is none sent from the barley counties within our survey which we can discover to that place) that the frauds spoken of by him are more prevalent in the south part of Ireland.

We would humbly observe, with regard to the prices, that a barrel of barley is calculated at 16 stone, and a barrel of malt 12 stone, therefore it is considerably more than 4 bushels; and we have no fear in stating that barley and malt purchased for distillery purposes are frequently of an inferior quality; and it is a well known fact that a great deal of such malt is not more than half-malted; it then follows that a barrel of barley weighing 16 stone will produce more weight than what they call a barrel of malt (12 stone). We conceive from Mr. Cairns' letter, that he calculates upon the very highest prices; for barley this season, we are informed, will not average more than 13*s*. the barrel; however, if the price be as high as 15*s*., there is as low as 10*s*. 6*d*., therefore the prices of malt will be calculated and governed by the quality thereof, and some probably may be offered as low as a guinea a barrel, including the duty thereon.

We would further observe, with regard to the private maltings, that it would be a great check upon such illegal practices if the examination of the corn-kilns, by the supervisors and officers, were more frequent; but those examinations, we are of opinion, ought to be shewn on a book or specimen, kept on the premises for the purpose of entering the state of the kiln. We think, however, it might be done in the barley counties, where there is no revenue police, without much inconvenience to the officers: but as we are not particularly aware of any illicit maltings within our general survey, we submit the case for your Honours' consideration.

We are, Honourable Sirs, your dutiful servants,

(Signed) THOMAS RIDER,
THOMAS COLEMAN, } Surveying-General-Examiners.

APPENDIX No. 22.

No. 22.

Letter from Mr. Harrison to Mr. Archibald Dunlop, respecting the Malt Duty in Scotland.

SIR, *Office of Excise Inquiry, 5, Whitehall Place, 16th May*, 1835.

In consequence of your not being able to attend the Commissioners of Excise Inquiry this morning, I am directed to request you will be so good as to communicate, in writing, for their information, your opinions on the following points:—

Whether the malt duty is much evaded in Scotland in entered or unentered houses?

Whether raw corn is much used in Scotland in making beer?

Whether malt would be more generally used in making beer if the duty was lowered?

Whether, if the duty was lowered, there would be such an increase in the consumption of malt as to yield as much revenue as is now received?

I am, Sir, your most obedient servant,

A. Dunlop, Esq., Wandsworth. T. C. HARRISON.

Mr. Archibald Dunlop, in reply to the above.

SIR, *Wandsworth Distillery, 19th May*, 1835.

I regret that the attention I had to devote to the extraordinary trial in the Exchequer has prevented me sooner replying to the inquiries you did me the honour to make as to the malt duties.

No. 22.

Mr. Archibald Dunlop to Mr. Harrison, respecting the Malt Duty in Scotland.

My answer to the first question, 'Whether the malt duty is much evaded in Scotland in entered or unentered houses?' must necessarily be more matter of opinion than actually of fact; I have, however, no doubt that there is considerable evasion of duty, both in the entered and unentered houses.

I am still more satisfied, in reference to the second question, that much raw or unmalted corn is used in the making of beer in Scotland, especially beer of the lower qualities. To illustrate this, I may mention that having had extensive farming concerns in Scotland, where it is the custom to give the reapers beer, I was in the regular practice of making beer from my weak worts, in the raw corn distillery process, extracted from a mixture of corn, containing not more than one-eighth of malt, or from a mixture of one-third of malt, and two-thirds of barley; and the beer so made uniformly gave satisfaction, whilst some casks I bought from a regular brewer at different periods did not please so well as what I made myself: indeed, I am certain, that the use of unmalted corn is very common, if not general, throughout Scotland in the making of beer.

That malt would be much more used generally in the making of beer, if the duty were lowered, is self-evident; and that if the duty was lowered to a rate which would not induce the evasion, or to not exceeding 1*s.* per bushel, I am decidedly of opinion that the use of malt would be immensely increased; that in two or three years an equal amount of revenue would be as satisfactorily and advantageously derived from the reduced rate, as from the present excessive and prohibitory tax of 2*s.* 7*d.* a bushel.

I need not go into a detail of figures to shew that the malting has not increased with the wealth and population of the country, for, in point of fact, there was very nearly as much malt charged with duty sixty years ago as there is charged now, and the high rate of duty is obviously the cause of the falling off in the consumption proportioned to the population.

There are numerous evils and no benefits arising from the high rate of duty on malt; to the agriculturist, from whom, or upon whose produce of barley one-fourth of the whole public revenue is derived, the tax is most oppressive, and by reduction the natural and most efficient means of relief. To the public, and more particularly to the labouring classes, the high tax not only creates a prohibitory price, thereby limiting the consumption, but it induces the evasion of the duty, and causes the deterioration of quality in every stage of its process. First, in the malting; next, by mixing dried barley with malt after it is made, then by the substitution of raw corn, sugar, or other ingredients in the brewing process, and ultimately, the mixing of unwholesome ingredients in the retailing of beer.

The high duty also is the great hindrance to private brewing, as much because the temptation to mix dried barley with corn, by the retailers of malt, against which I am not aware of any penal surveillance, as from the high price.

In distillation, from my own knowledge, I am satisfied that the reduction of the duty to not exceeding 1*s.* per bushel would remove all well-founded objections to the repeal of the malt drawback upon spirits made from malt only in Ireland and Scotland, and immediately treble the use of malt in the distillation of mixed corn spirits; and, I think, gradually introduce into England, as has been done in Scotland, a pure malt whiskey, to supplant the coast-smuggling of gin and brandy.

Whatever adds to the consumption of the produce of the soil must prove beneficial to the agricultural interest and the whole community. Particular seasons (as has happened by the two last years, and probably the present dry season, producing great wheat and limited barley crops,) may cause a difference between the usual prices of grain, but these will assimilate; and it is reasonable to suppose that barley will rate about 20*s.* per quarter, wheat remaining near to 40*s.*; thus the present duty will be equal to the price of the material, and, considering the increase of value of money by the quantity of labour and commodities money commands, proportionally higher than the duty was at any time during the war.

I have thus, very hurriedly, attempted to answer the questions you have put to me, and made some farther observations applicable to the subject. Should the Honourable Commissioners require any farther explanation or information that I can give, I shall be happy to communicate with you or them; and I have the honour to be,

Sir, your obedient, humble servant,

ARCHIBALD DUNLOP.

T. C. Harrison, Esq., Office of Excise Inquiry,
5, Whitehall Place, London.

APPENDIX No. 23.

No. 23.

Letter from Mr. Freeling, respecting the drawback on Malt used in British Spirits exported.

Drawback on Malt used in British Spirits exported.

SIR, *Excise Office, 15th May,* 1835.

With reference to your letter of the 14th ultimo, requesting to be informed how the law has been, and is, respecting the drawback for malt used in British spirits exported to foreign countries;—

I have it in command to acquaint you, for the information of the Commissioners of Excise Inquiry, that by the Act of 4th Geo. 4, c. 94, distillers of spirits in Scotland and Ireland, from mixed grain, were required to use one bushel of malt for every ten gallons of spirits charged, or to pay duty for any deficiency at the rate of 2*s.* 6*d.* per bushel; so that every gallon of such spirits was charged with a malt duty of 3*d.*

For every two gallons of spirits made in Scotland or Ireland, from malt only, the distiller was required to use one bushel of malt, or to pay duty for any deficiency in that quantity at the

No. 23.

Letter from Mr. Freeling, respecting the drawback on Malt used in British Spirits exported.

rate of 2*s.* 6*d.* per bushel. On these conditions being complied with, an allowance of 1*s.* was made to the distiller for every gallon of spirits charged, leaving 3*d.* of malt duty on every gallon of such spirits, and upon the exportation of any such spirits to foreign parts a drawback of 3*d.* was allowed under the fourth section of the above-mentioned Act; this drawback, which was applicable only to spirits distilled in Scotland and Ireland, was repealed by the Act of 6th Geo. 4, c. 58, together with the clause requiring one bushel of malt to be used in making every ten gallons of spirits from mixed grain.

When the imperial measure was introduced, by the Act of 5th Geo. 4, c. 74, the malt allowance to the distiller, on every gallon of spirits distilled from malt only, was in consequence increased from 1*s.* to 1*s.* 2*d.*; but by the Act of 2d Wm. 4, c. 29, that allowance was reduced to the present rate of 8*d.* per gallon, so that spirit distilled from malt only, exported to foreign parts, bear a malt duty of 7½*d.* per gallon, for which no drawback is allowed; but the amount of malt duty on spirits distilled from mixed grain cannot be ascertained, the distillers not being now required by law to use any particular quantity of malt in the manufacture of spirits of that description.

I am, Sir, your most obedient, humble servant,

J. Clayton Freeling.

T. C. Harrison, Esq., Office of Excise Inquiry,
5, Whitehall Place, London.

Appendix No. 24.

To the Right Honourable the Lords of the Treasury, &c. &c.

No. 24.

Petition of Maltsters to the Treasury.

My Lords,

We, the undersigned individuals, who have been for many years past extensively engaged in the malting trade, in the county of ————, beg leave to submit the following memorial to your Lordships.

The malt trade has been suffering, and is still suffering, severely under the effect of an arrangement made in the year 1831.

Previously to that time an allowance was made by the Excise to the maltster, on account of the swell from the damp corn, of twenty bushels in every one hundred bushels.

By Act of Parliament 11th Geo. 4, c. 17, (1831) the law was altered, and the allowance in respect of the swell was reduced to seventeen and a half bushels in every one hundred bushels; and in consideration of this imposition upon the maltster, he was exonerated from the trouble of providing certain certificates, and making entries as to the quantity of barley steeped, by which the fair trader derived no benefit whatever.

At the time of this arrangement being made, Mr. Ford was secretary to the maltsters' association, and gave it as his opinion that the measure was beneficial; but so dissatisfied were many of the principal maltsters with Mr. Ford's conduct upon the occasion, that several withdrew their names from the association, and a petition was at the time presented to your Lordships complaining of the evil which would ensue.

The consequence of this arrangement has been, that ever since its adoption the maltster has paid a higher rate of duty than is required by the Excise laws, inasmuch as he pays for a larger quantity than is actually made; this statement we are ready to substantiate by proofs, and beg to submit the following scale as exemplifying it:—

By the old Act, previously to 1831, suppose the numbers of gross bushels to be 1000—net bushels 800, at 2*s.* 7*d.* duty, £103. 6*s.* 8*d.*

By the new Act of 1831, suppose the number of gross bushels 1000, net bushels 825, at 2*s.* 7*d.* duty, £106. 11*s.* 3*d.*—thus leaving an excess duty of £3. 4*s.* 7*d.*, which makes an overcharge in duty of nearly 8*d.* per quarter; and during the months of October, April, and May, in consequence of the warmth of the weather, the duty frequently amounts to £1. 2*s.* per quarter.

We therefore trust that your Lordships will take the case into your most serious consideration, and will make such an alteration in the existing laws of Excise as may remedy the grievance, which we have endeavoured to explain, and would afford such relief as it may appear to your Lordships that the justice of the case demands.

Appendix No. 25[a].

No. 25[a].

Letter from Mr. Freeling respecting facilities granted to small farmers in Scotland for drying their Malt.

Sir,

Excise Office, 24th June, 1835.

In consequence of your letter of the 17th instant, referring to a Report of this Board of the 13th January, 1834, to the Lords Commissioners of the Treasury, on a letter from the Hon. William Gordon, M.P., dated Aberdeen, 3d December, 1833, preceding, praying that farmers and others who make malt, for their private use only, in Scotland, may be permitted to remove their grain, after the same has been steeped and worked on the floors, from their premises, to some kiln in the neighbourhood, for the purpose of being dried; and signifying the request of the Commissioners of Excise Inquiry, to be informed whether any proceedings have taken place since the 1st January, 1833, consequent upon the complaints contained in that letter;—

I am directed by the Commissioners of Excise to acquaint you, for the information of the Commissioners of Excise Inquiry, accordingly, that on the 6th March, 1835, directions were received from the Treasury, to allow small farmers, who do not make more than eight bushels at one time, to remove the malt, for the purpose of being dried, to the nearest kiln connected

No. 25 ª.

Letter from Mr. Freeling respecting facilities granted to small farmers in Scotland for drying Malt.

with any public mill, on previous notice being given to the surveying officer of the kiln to which the malt is intended to be taken; and orders were issued accordingly, on the 9th and 24th of March, of which the enclosed are copies.

I am, Sir, your obedient Servant,

T. C. Harrison, Esq., &c. &c. J. Clayton Freeling.

General Order.

Excise Office, London, 9th March, 1835.

In pursuance of directions from the Right Hon. the Lords Commissioners of His Majesty's Treasury, signified by letter from one of their Lordships' Secretaries, dated the 6th inst., ordered, that no objection be made by the officers of this revenue to the malt made by licensed maltsters in Scotland, who do not wet more than eight bushels of malt at a time, being removed, for the purpose of being dried, to the nearest kiln connected with any public mill, provided, previous notice be given to the surveying officer of the particular kiln to which the malt is intended to be removed; and that such notice be entered in the survey book, and be remarked at the book-end and in the journal in the usual manner. Great care, however, must be taken to prevent any injury to the revenue being sustained in consequence of this indulgence.

By the Board,

Charles Browne.

General Order.

Excise Office, London, 24th March, 1835.

With reference to the General Order of the 9th instant, allowing certain licensed maltsters in Scotland to remove their malt, for the purpose of being dried, to the nearest kiln connected with any public mill, it is now ordered that no objection be made to such maltsters using frames constructed with moveable planks for the reception of the grain after thrown out of the cistern. And further, that the 6th line in the General Order above referred to be corrected, and instead of the words "who do not make more than eight bushels in the year," the words "who do not wet more than eight bushels of barley at a time," be inserted, and that the supervisors and officers forthwith make this correction in their copies of the Order accordingly. They are also to observe that the regulations, with regard to the construction of cisterns, in 2d Section of the Act 7 and 8 Geo. IV. c. 52, do not extend to the cisterns or uting vats made use of by maltsters of this description.

By the Board,

Charles Browne.

Appendix No. 25ᵇ.

No. 25 ᵇ.

Memorial of Messrs. Brown and Co., Distillers, Glenburn, near Aberdeen.

Unto the Honourable the Commissioners appointed by His Majesty to inquire into the Department of Excise, and into the Management and Collection of the Excise Revenue in all its branches throughout the United Kingdom.

The Memorial of Messrs. Brown and Company, Distillers, Glenburn, near Aberdeen,

Humbly Sheweth,

That the magistrates and town council of the royal burgh of Aberdeen are proprietors of certain mills for grinding grain, situated within the limits of said burgh and royalty, which they are in the use of letting to tenants upon leases of three years' duration. That in virtue of certain royal charters, and of use and wont for a long tract of years following thereupon, the said magistrates and council claim the exclusive right of manufacturing all grain brought within the burgh and royalty, at the mills above adverted to. That the memorialists' works, although situated at some distance from the town of Aberdeen, are within the limits of the extended royalty thereof; and the tenants of the said mills, in right of the magistrates, thus maintain that they are entitled to grind the whole malt manufactured into spirits by the memorialists, or failing, their being employed to do this, that they have a legal claim upon the memorialists for the multures, as if they actually performed the work. In point of fact, the millers could not manufacture the quantities of malt consumed by the memorialists, and by other distillers and brewers similarly situated. The kilns and mills belonging to the burgh are not adapted for the purpose, and are not of sufficient extent; and besides, the amount which they could legally exact for their labour is, not such as would make the monopoly any object to them, if they were compelled to perform the work for which they claim the multures, or nominal hire.

There can be no doubt, therefore, that the memorialists would be left to dry and grind their malt, as might best suit their purpose, without any interference on the part of the magistrates, or their tenants, were it not for the indirect effect of a regulation of Excise, which places the memorialists completely at their mercy. The Act 4 Geo. 4, c. 97, makes it imperative upon the memorialists to dry and grind their malt within their own distillery premises; and the millers take an unfair advantage of this provision: knowing that the memorialists cannot legally employ them to grind their malt, they profess themselves ready and willing to do so, and absolutely insist for payment of the dues, which they would be entitled to levy, if they actually executed the work, amounting to 5 or 6 per cent. on the value of the article.

Your Honours, therefore, cannot fail to see the hardship of the position in which the memorialists are placed; and they trust, that in any legislative measure to be founded upon your present inquiries such a provision will be introduced as the equity of the case plainly demands.

To remedy the injustice which the memorialists are presently suffering, all that is wanted is a simple declaration to the effect, that malt manufactured into spirits, and thus coming under the restriction in the Act 4 Geo. 4. c. 97, above referred to, shall not be subject to any exaction in name of *multures, dry multures, or abstracted multures.*

It is apprehended that no difficulty can stand in the way of the suggested enactment, on the score of the rights or interests of the proprietors of mills enjoying monopolies of the nature above adverted to; for, from what has been said, your Honours will perceive, that in so far as the article of malt is concerned, the right derives its sole value from the Excise Regulation of 4 Geo. 4; and all that the memorialists ask, is a protection from the injurious effects of that regulation upon their interests.

The memorialists would beg leave, in conclusion, to refer to certain communications made to your Honours upon this subject, engrossed in the Appendix to your Seventh Report, and to state that the clause, of which a draft appears in No. 21, would remove their present cause of complaint, without disturbing the just rights of any other party.

Brown & Co.

Appendix No. 26.

AN ACCOUNT for each of the three Years ended 5th January, 1833, distinguishing England, Scotland, and Ireland, of the number of Quarters of Malt charged with Duty; the rate per Quarter of such Duty, and its amount; also the number of Quarters of Malt used by Brewers and Victuallers; the number of Barrels of Strong, Intermediate, and Table Beer, specifying each, and the rate of Duty per Barrel on each sort of Beer.

	Quarters of Malt charged with Duty.								Quarters Malt used by Brewers and Victuallers.	Barrels of Beer charged with Duty.					
	From Barley.	Rate per Quarter.	Amount of Duty.	From Bere or Bigg.	Rate per Quarter.	Amount of Duty.	Total Quarters.	Total amount of Duty.		Strong.	Rate per Barrel.	Table.	Rate per Barrel.	Intermediate.	Rate per Barrel.
		s. d.	£. s. d.		s. d.	£. s.		£. s. d.			s. d.		s. d.		s. d.
England	3,362,612 6/8	20 8	3,474,699 16 10	. . .	. .	. . .	3,362,612 6/8	3,474,699 16 10	2,364,939	2,140,669 1,429,663	9 0 9 10	684,465	1 9½ 1 11½	41,834	4 11
Scotland	409,100 2/8	,,	422,736 18 6	103,642 7/8	16 0	82,914 6	512,743 1/8	505,651 4 6	92,416	63,183	9 0	124,096	1 9½		
Ireland	238,652 1/8	,,	246,607 3 11	6,298 2/8	,,	5,038 18	244,950 6/8	251,646 1 11	141,401	12,079	9 10	53,915	1 11½		
Year ended 5th January, 1831.	4,010,365 1/8	. .	4,144,043 19 3	109,941 1/8	. .	87,953 4	4,120,306 6/8	4,231,997 3 3	2,598,756	3,645,594	. .	1,244,273	. .	41,834	
England	4,120,433 6/8	20 8	4,257,781 10 10	. . .	. .	. . .	4,120,433 6/8	4,257,781 10 10	3,284,949						
Scotland	415,212 7/8	,,	429,053 6 1	108,156 2/8	16 0	86,525 2	523,369 2/8	515,578 8 1	118,033						
Ireland	227,670 1/8	,,	235,259 2 7	35,060 2/8	,,	28,048 6	262,730 3/8	263,307 8 7	186,674						
Year ended 5th January, 1832.	4,763,316 6/8	. .	4,922,093 19 6	143,216 6/8	. .	114,573 8	4,906,533 3/8	5,036,667 7 6	3,589,656						
England	3,958,721 1/8	20 8	4,090,678 9 11	. . .	. .	. . .	3,958,721 1/8	4,090,678 9 11	3,235,519						
Scotland	371,412 2/8	,,	383,792 15 9	92,879 2/8	16 0	74,303 10	464,291 6/8	458,096 5 9	123,800						
Ireland	212,753 3/8	,,	219,845 5 8	38,040 2/8	,,	30,432 4	250,793 6/8	250,277 9 8	192,867						
Year ended 5th January, 1833.	4,542,887	. .	4,694,316 11 4	130,919 6/8	. .	104,735 14	4,673,806 6/8	4,799,052 5 4	3,552,186						

Excise Office, London, 25th July, 1833.

NOTE.—The above Account exhibits the quantities, &c. of Beer from 5th January to 10th October, 1830, at which period the Duties were repealed. This department has not any means of ascertaining the quantities brewed since the latter date.

G. A. COTTRELL, First General Accountant.

Appendix No. 27.

A SIMILAR ACCOUNT FOR THE YEAR ENDED 5TH JANUARY, 1834.

	Quarters of Malt charged with Duty.								Quarters Malt used by Brewers and Victuallers.
	From Barley.	Rate per Quarter.	Amount of Duty.	From Bere or Bigg.	Rate per Quarter.	Amount of Duty.	Total Quarters.	Total amount of Duty.	
		s. d.	£. s. d.		s. d.	£. s. d.		£. s. d.	
England	4,223,626 3/8	20 8	4,364,413 15 10	. . . .	. . . .	. . . . .	4,223,626 3/8	4,364,413 15 10	3,349,621 5/8
Scotland	429,232 7/8	,, ,,	443,540 12 9	108,521 1/8	16 0	86,817 6 0	537,754 4/8	530,357 18 9	135,733 3/8
Ireland	203,581 4/8	,, ,,	210,367 11 0	44,524 5/8	,, ,,	35,619 14 0	248,106 1/8	245,987 5 0	210,410 6/8
Total, year ended 5th January, 1834.	4,856,440 4/8	. . . .	5,018,321 19 7	153,046 2/8	. . . .	122,437 0 0	5,009,486 7/8	5140,758 19 7	3,695,765 2/8

Excise Office, London, 24th April, 1834.

NOTE.—No account of the quantities of Beer has been kept by this Department since the repeal of the Duties on 10th October, 1830.

G. A. COTTRELL, First General Accountant.

Appendix No. 28.

No. 28.

Quantity of Malt imported from England, Ireland, or Scotland, from 5th Jan. 1831, to 5th Jan. 1834.

AN ACCOUNT of the Number of Bushels of Malt imported or brought from England, Ireland, or Scotland, respectively, to each of the three Countries in every Year, from 5th January, 1831, to 5th January, 1834.

Years ended 5th January.	Number of Bushels of Malt imported					
	Into England.		Into Ireland.		Into Scotland.	
	From Scotland.	From Ireland.	From England.	From Scotland.	From England.	From Ireland.
	Bushels.	Bushels.	Bushels.	Bushels.	Bushels.	Bushels.
1832	6,901	87,103	708	2,305	1,008	
1833	20,474	64,353	5,245	2,944	2,387	1,814
1834	4,520	54,017	296	2,516	2,278	2,120

Inspector-General's Office, Custom-House, London, 27th June, 1834.

WILLIAM IRVING.

Appendix No. 29.

No. 29.

Quarters of Malt made and charged with Duty in each Kingdom between 10th October, 1823, and 5th April, 1824; and for each Half-year, from 10th October, 1824, to 5th April, 1834.

AN ACCOUNT of the Quarters of Malt made and charged with Duty in each Kingdom, between 10th October, 1823, and 5th April, 1824, distinguishing Malt made from Bere or Bigg, with the Rate and Total Amount of Duty for each Kingdom during this Period;—the same Accounts for each Half-year, from 10th October, 1824, to 5th April, 1834 (stated throughout in the Imperial Measure).

Half-Years ended.	ENGLAND.			SCOTLAND.					
	Number Quarters Malt from Barley.	Rate per Quarter.	Amount of Duty.	Number Quarters Malt from Barley.	Rate per Quarter.	Number Quarters Malt from Bere or Bigg.	Rate per Quarter.	Total Quarters Malt.	Amount of Duty.
		s. d.	£. s. d.		s. d.		s. d.		£. s. d.
5 April, 1824	2,697,191	20 8	2,782,180 17 6	164,784	20 8	19,770	16 0	184,554	185,612 0 4
5 April, 1825	2,800,379	. .	2,888,619 12 6	206,642	. .	28,714	. .	235,356	235,863 5 1
10 Oct. 1825	728,058	. .	751,000 12 6	156,852	. .	29,101	. .	185,953	184,810 7 1
5 April, 1826	2,919,606⅜	. .	3,014,623 11 6	236,236⅝	. .	43,423⅜	. .	279,660	278,424 14 9
10 Oct. 1826	710,483⅜	. .	734,166 0 6	83,004⅜	. .	29,973⅞	. .	112,978⅛	109,750 10 11
5 April, 1827	2,457,380⅞	. .	2,539,293 11 5	160,420⅜	. .	37,858⅝	. .	198,279⅛	196,055 1 7
10 Oct. 1827	479,974⅛	. .	495,973 18 2	83,720⅝	. .	25,296⅜	. .	109,017	106,748 8 3
5 April, 1828	3,112,340⅞	. .	3,216,085 11 5	244,329⅛	. .	45,945⅜	. .	290,274⅜	289,230 0 4
10 Oct. 1828	818,826⅜	. .	846,120 14 4	138,902⅛	. .	37,515⅜	. .	176,417⅜	173,544 7 11
5 April, 1829	2,708,314⅜	. .	2,798,591 7 10	232,313⅞	. .	55,454⅜	. .	287,768⅛	284,421 7 5
10 Oct. 1829	534,112⅜	. .	551,916 10 2	139,169⅞	. .	39,417	. .	178,586⅞	175,342 9 5
5 April, 1830	2,318,516⅜	. .	2,395,800 12 10	258,610⅛	. .	55,564⅜	. .	314,174⅜	311,682 3 3
10 Oct. 1830	604,968⅛	. .	625,134 2 4	151,918	. .	47,022	. .	198,940	194,599 10 8
5 April, 1831	3,030,001⅛	. .	3,131,001 5 10	251,874⅛	. .	60,326⅛	. .	312,200⅛	308,531 4 4
10 Oct. 1831	869,202⅜	. .	898,176 0 11	153,731⅛	. .	47,420⅛	. .	201,151⅛	196,791 19 8
5 April, 1832	3,395,213⅜	. .	3,508,387 13 5	254,446⅜	. .	57,573⅝	. .	312,020⅛	308,986 18 5
10 Oct. 1832	727,376⅜	. .	751,622 10 3	116,083⅜	. .	36,049⅜	. .	152,133⅜	148,792 17 7
5 April, 1833	3,303,859⅞	. .	3,413,988 10 9	261,053⅛	. .	57,718⅛	. .	318,771⅛	315,929 15 8
10 Oct. 1833	938,419⅛	. .	969,699 15 3	164,290⅜	. .	47,303⅜	. .	211,593⅜	207,609 5 10
5 April, 1834	3,319,238⅜	. .	3,429,880 0 10	276,262⅜	. .	63,007⅜	. .	339,270⅜	335,877 12 2

Half-Years ended.	IRELAND.						THE UNITED KINGDOM.	
	Number Quarters Malt from Barley.	Rate per Quarter.	Number Quarters Malt from Bere or Bigg.	Rate per Quarter.	Total Quarters Malt.	Amount of Duty.	Total Quarters Malt.	Total Amount of Duty.
		s. d.		s. d.		£. s. d.		£. s. d.
5 April, 1824	191,129	20 8	. .	. .	191,129	194,656 10 0	3,072,874	3,162,449 7 10
5 April, 1825	231,596	. .	. .	. .	231,596	235,869 0 0	3,267,331	3,360,351 17 7
10 Oct. 1825	82,682	. .	. .	. .	82,682	84,208 0 0	967,592	1,020,018 19 7
5 April, 1826	254,987	. .	. .	. .	254,987	261,575 7 4	3,454,253⅜	3,554,623 13 7
10 Oct. 1826	85,880	. .	. .	. .	85,880	88,742 13 4	909,341⅜	932,659 4 9
5 April, 1827	181,936⅜	. .	. .	. .	181,936⅜	188,000 15 10	2,837,596⅝	2,923,349 8 10
10 Oct. 1827	39,960⅛	. .	. .	. .	39,960⅛	41,292 10 4	628,952⅜	644,014 16 9
5 April, 1828	216,244⅜	. .	. .	. .	216,244⅜	223,452 18 2	3,618,860⅜	3,728,768 9 11
10 Oct. 1828	74,301	. .	. .	. .	74,301	76,777 14 0	1,069,544⅞	1,096,442 16 3
5 April, 1829	208,977⅜	. .	. .	. .	208,977⅜	215,943 3 2	3,205,060	3,298,955 18 5
10 Oct. 1829	58,346⅜	. .	. .	. .	58,346⅜	60,291 5 1	771,046	787,550 4 8
5 April, 1830	201,587⅛	. .	. .	. .	201,587⅛	208,306 13 11	2,834,278⅝	2,915,789 10 0
10 Oct. 1830	61,323⅜	. .	. .	. .	61,323⅜	63,367 17 6	865,232⅜	883,101 10 6
5 April, 1831	157,670⅛	. .	17,516⅛	16 0	175,186⅜	176,938 19 1	3,547,388⅜	3,616,471 9 3
10 Oct. 1831	47,311⅜	. .	8,628⅜	. .	55,940⅛	55,791 10 2	1,126,294⅜	1,150,759 10 9
5 April, 1832	178,342⅜	. .	30,146⅞	. .	208,489	208,404 12 5	3,915,723⅜	4,025,778 17 3
10 Oct. 1832	42,962⅛	. .	7,632⅜	. .	50,594⅝	50,500 7 8	930,104⅝	950,915 15 6
5 April, 1833	163,559⅜	. .	32,103⅜	. .	195,662⅛	194,693 16 6	3,818,294	3,924,612 2 11
10 Oct. 1833	42,083⅜	. .	10,208⅜	. .	52,292⅜	51,653 8 3	1,202,305⅛	1,228,962 9 4
5 April, 1834	166,801⅛	. .	37,084⅜	. .	203,886	202,029 3 7	3,862,395⅛	3,967,786 16 7

Excise Office, London, 28th June, 1834.

G. A. COTTRELL, First General Accountant.

Appendix No. 30.

No. 30.

A Return of the total number of Maltsters in England, Scotland, and Ireland, respectively.

A RETURN of the Total Number of Maltsters in England, Scotland, and Ireland respectively.

England	12,503
Scotland	1,139
Ireland	383
The United Kingdom	14,025

Excise Office, London,
13th February, 1835.

G. A. Cottrell,
First General Accountant.

Appendix No. 31.

No. 31.

A Return of the Number and Expenses of the Officers employed in the collection of the Malt Duty, and the amount of saving which could be effected by the repeal of that duty.

A RETURN of the Total Number and Expenses of the Officers employed in the Collection of the Malt Duty, and of the Total Amount of Saving which could be effected in the event of the Repeal of that Duty.

	Number of			Total.
	Collectors.	Supervisors.	Officers.	
England	53	308	2,168	2,529
Scotland	16	72	443	531
Ireland	21	75	207	303
The United Kingdom	90	455	2,818	3,363

Note.—As the surveys are so arranged as to comprehend the charging of duty under several heads, no Return of the total number and expenses of the officers employed in the collection of the malt duty can be given; and with regard to the possible saving to be effected in the event of the repeal of the malt duty, no estimate on this subject can be relied on as altogether correct.

In order, however, to comply with the terms of the Order as closely as possible, an Estimate has been attempted, and supposing that the survey on brewers (which is continued as a protection to the malt duty) were at the same time wholly abandoned, the repeal of the malt duty *might possibly* admit of the discontinuance of

107 Supervisors at £200	£21,400
1,250 Officers „ 100	125,000
	146,400

by enlarging the remaining districts and rides, making a saving in salaries of £146,000 per annum; but as this increased size of the remaining districts, &c., would necessarily very largely increase the expenses of the supervisors, some corresponding extra allowance would be called for, which would go to diminish the amount of saving obtained from the discontinuance of salaries.

Excise Office, London,
13th February, 1835.

G. A. Cottrell,
First General Accountant.

Appendix No. 32.

No. 32.

A Return of the Prosecutions under the Malt Laws, in each of the three Kingdoms, in each of the last ten years.

A RETURN of Prosecutions under the Malt Laws, in each of the three Kingdoms, in each of the last Ten Years.

Years ended 5th January.	Number of Prosecutions under the Malt Laws in England.				Scotland.			Ireland.				Total Number of Prosecutions, United Kingdom.
	In the Summary Court, before the Commissioners of Excise.	Before Magistrates.	Before the Court of Exchequer.	Total.	Before Magistrates.	Before the Court of Exchequer.	Total.	Before the Excise Jurisdiction.	Before Magistrates.	Before the Court of Excise.	Total.	
1825	.	409	42	451	2,808	10	2,818	198	.	.	198	3,467
1826	.	356	33	389	2,154	15	2,169	142	2	.	144	2,702
1827	3	352	54	409	1,735	16	1,751	68	.	.	68	2,228
1828	.	248	56	304	1,530	27	1,557	36	.	.	36	1,897
1829	.	220	39	259	1,341	12	1,353	..	13	6	19	1,631
1830	.	186	54	240	733	5	738	..	13	19	32	1,010
1831	.	124	22	146	469	4	473	..	30	18	48	667
1832	2	169	39	210	337	7	344	..	38	18	56	610
1833	.	205	44	249	390	13	403	..	23	13	36	688
1834	.	165	42	207	418	7	425	..	29	29	58	690

Note.—Proceedings in the Exchequer did not commence in Ireland until 5th January, 1828, per Act 7 and 8 Geo. 4, c. 53, s. 129.

Excise Office, London,
9th January, 1835.

G. A. Cottrell,
First General Accountant.

Appendix No. 33.

A RETURN showing how many Malt-houses there are in each part of the United Kingdom in which Surveys are made not more frequently than nine times and five times a fortnight, distinguishing those at nine from those at five times.

No. 33.

A Return of Malt-houses in the United Kingdom, in which surveys are made nine times and five times a fortnight, distinguishing those at nine from those at five.

	Number of Malt-houses Surveyed.		
	Daily.	Nine times a Fortnight.	Five times a Fortnight.
England	7,294	167	5,052
Scotland	830	90	219
Ireland	332	11	40
The United Kingdom	8,456	268	5,311

Excise Office, London,
8th November, 1834.

G. A. Cottrell,
First General Accountant.

Appendix No. 34.

A RETURN of the Annual Average Price of Barley, and of the Annual Average Price of Malt, in the London Market, in each of the last Ten Years.

No. 34.

A Return of the annual average price of Barley and Malt in the London Market, in each of the last ten years.

Years.	Average Price of	
	Barley per Quarter.	Malt per Quarter.
	£. s. d.	£. s. d.
1824	1 14 11	3 1 0
1825	1 19 0	3 8 0
1826	1 13 5	3 0 19
1827	1 14 8	3 3 1
1828	1 11 7	3 1 7
1829	1 13 7	2 19 4
1830	1 12 8	2 19 8
1831	1 18 1	3 9 0
1832	1 13 2	2 18 5
1833	1 7 6	2 17 10

Excise Office, London,
26th November, 1834.

G. A. Cottrell,
First General Accountant.

Appendix No. 35.

A RETURN of the Total Amount of Penalties against Maltsters awarded, remitted, and recovered, in England, Scotland, and Ireland, respectively, in the Year ended 5th January, 1835.

No. 35.

Total Amount of Penalties against Maltsters awarded, remitted, and recovered, in England, Scotland, and Ireland, respectively, in the year ended 5th January, 1835.

	Amount of Penalties		
	Awarded.	Remitted.	Recovered.
	£. s. d.	£. s. d.	£. s. d.
England	10,958 0 0	6,741 18 10	2,707 16 2
Scotland	6,565 0 0	4,589 9 6	915 19 0
Ireland	1,025 0 0	132 10 0	405 0 0
The United Kingdom	18,548 0 0	11,463 18 4	4,028 15 2

Excise Office, London,
21st April, 1835.

G. A. Cottrell,
First General Accountant.

Appendix No. 36.

No. 36.

Quantity of Malt brought to charge for the Quarters ending January, for the three last years.

A RETURN of the Quantity of Malt brought to charge, for the Quarters ending January, for the three last Years.

	Quarters ended 5th January,		
	1833.	1834.	1835.
	Bushels.	Bushels.	Bushels.
England	10,527,870	10,378,647	11,268,572
Scotland	1,239,991	1,299,101	1,362,197
Ireland	735,894	737,104	766,543
The United Kingdom	12,503,755	12,414,852	13,397,312

Excise Office, London,
21st April, 1835.

G. A. Cottrell,
First General Accountant.

Appendix No. 37.

No. 37.

Quantity of Malt brought to charge for the Half-years ending 5th April, for the last three years.

A RETURN of the Quantity of Malt brought to charge, for the Half-years ending 5th April, for the last three Years.

Half-years ended 5th April.	England.	Scotland.	Ireland.	Total, United Kingdom.
	No. of Bushels.	No. of Bushels.	No. of Bushels.	No. of Bushels.
1833	26,430,879	2,550,175	1,565,300	30,546,354
1834	26,553,910	2,714,163	1,631,088	30,899,161
1835	27,066,938	2,723,187	1,607,979	31,398,104

Excise Office, London,
3d June, 1835.

G. A. Cottrell,
First General Accountant.

Appendix No. 38.

No. 38.

Number of Bushels of Malt brought to charge, and of Duty paid, for England, Scotland, and Ireland, for the year 1834.

AN ACCOUNT of the Number of Bushels of Malt brought to charge, and of Duty paid, for England, Scotland, and Ireland, for the Year 1834.

Year.	England.		Scotland.		Ireland.		United Kingdom.	
	Bushels.	Amount of Duty.	Bushels.	Amount of Duty.	Bushels.	Amount of Duty.	Bushels.	Amount of Duty.
		£. s. d.		£. s. d.		£. s. d.		£. s. d.
1834	34,449,646	4,449.745 18 10	4,491,292	553,567 19 6	2,204,658	272,291 11 1	41,145,596	5,275,605 9 5

Excise Office, London,
18th May, 1835.

G. A. Cottrell,
First General Accountant.

Appendix No. 39.

No. 39.

Number of Bushels of Malt consumed by Common Brewers in each of the Three Years ending January, 1834.

AN ACCOUNT of the Number of Bushels of Malt consumed by Common Brewers in each of the Three Years ending January, 1834, distinguishing the Quantities separately consumed in England, Scotland, and Ireland.

	Years ended 5th January,		
	1832.	1833.	1834.
	Bushels.	Bushels.	Bushels.
England	14,176,309	13,832,851	14,443,391
Scotland	818,208	885,038	934,390
Ireland	1,493,392	1,543,265	1,683,285
The United Kingdom	16,487,909	16,261,154	17,061,066

Excise Office, London,
28th March, 1835.

G. A. Cottrell,
First General Accountant.

Appendix No. 40.

No. 40.

Number of Quarters of Malt used in Distillation, in each Kingdom, in each Year, from 10th October, 1832, to 10th October, 1834.

AN ACCOUNT of the Number of Quarters of Malt used in Distillation, in each Kingdom, in each Year, from 10th October, 1832, to 10th October, 1834.

	Years ended 10th October,	
	1833.	1834.
	Quarters.	Quarters.
England	19,978	22,445
Scotland	369,029	390,320
Ireland	89,612	85,528
The United Kingdom	478,619	498,293

Excise Office, London,
16th May, 1835.

G. A. Cottrell,
First General Accountant.

Appendix No. 41.

No. 41.

Total Quarters of Malt made, and Duty charged thereon, with the Rates of Duty in each Kingdom, in the Year ending 10th October, 1834, distinguishing the Quantity made in Scotland and Ireland from Bere or Bigg.

AN ACCOUNT of the Total Quarters of Malt made, and Total Duty charged thereon, with the Rates of Duty in each Kingdom, in the Year ending 10th October, 1834, distinguishing the Quantity made in Scotland and Ireland from Bere or Bigg.

Year ended 10th October	England.			Scotland.					
	Number Quarters Malt.	Rate per Quarter.	Amount of Duty.	Number Quarters Malt from Barley.	Rate per Quarter.	Number Quarters Malt from Bere or Bigg.	Rate per Quarter.	Total Quarters Malt.	Amount of Duty.
		s. d.	£. s. d.		s. d.		s.		£. s. d.
1834	4,194,965¼	20 8	4,334,797 5 11	440,323⅜	20 8	113,201⅛	16	553,524⅜	545,561 14 5

Year ended 10th October	Ireland.						The United Kingdom.	
	Number Quarters Malt from Barley.	Rate per Quarter.	Number Quarters Malt from Bere or Bigg.	Rate per Quarter.	Total Quarters Malt.	Amount of Duty.	Total Quarters Malt.	Total Amount of Duty.
		s. d.		s.		£. s. d.		£. s. d.
1834	220,175⅜	20 8	51,726⅞	16	271,902⅜	268,896 3 8	5,020,392	5,149,255 4 0

Excise Office, London,
16th May, 1835.

G. A. Cottrell,
First General Accountant.

Appendix No. 42.

No. 42.

A Return shewing the time for paying each Duty of Excise, after the Duty has been charged.

A RETURN showing the time for paying each Duty of Excise, after the Duty has been charged.

Articles.	Time for paying each Duty.	
	In London.	In the Country.
Auctions	28 Days after Sale	6 Weeks after Sale.
Bricks	6 Weeks	Second Collecting Round.
Distillery	2 „	2 Weeks.
Glass	6 „	Second Collecting Round.
Hops (of the preceding Year's growth)		1st Moiety 1st March. 2d „ 1st October.
Malt	18 Weeks on giving Bond	Fourth Collecting Round, on giving Bond.
	1 Week otherwise	Next Collecting Round, otherwise.
Paper, Pasteboard, &c.	6 Weeks	Second Collecting Round.
Stained Paper	2 „	Next Collecting Round.
Soap	2 „	ditto
Vinegar	2 Months	Second Collecting Round.

Excise Office, London,
7th July, 1835.

G. A. Cottrell,
First General Accountant.

Appendix No. 43.

No. 43.

A Return of the Distribution of the Revenue Police Force in Ireland.

A RETURN of the Distribution of the Revenue Police Force in Ireland.

No. of Party.	Station.	County.	No. of Party.	Station.	County.
1	Kilrea	Londonderry.	36	Castlerea	Roscommon.
2	Laremount	do.	37	Castlebar	Mayo.
3	Dervock	Antrim.	38	Galway	Galway.
4	Letterkenny	Donegal.	39	Killaloe	Clare.
5	Bonnyfoble	do.	40	Athlone	Roscommon.
6	Carudonagh	do.	41	Shrade	Donegal.
7	Buncranna	do.	42	Gort	Galway.
8	Londonderry	Londonderry.	43	Strokestown	Roscommon.
9	Churchill	Donegal.	44	Drumkeirn	Leitrim.
10	Rossnakiln	do.	45	Ballinascreen	Derry.
11	Milford	do.	46	Kinlough	Fermanagh.
12	Gortahurk	do.	47	Dromore, West	Sligo.
13	Rutland	do.	48	Swineford	Mayo.
14	Ardara	do.	49	Drumquin	Tyrone.
15	Tecling	do.	50	Belturbet	Cavan.
16	Donegal	do.	51	Ballinasloe	Galway.
17	Ballyshannon	do.	52	Crossmolina	Mayo.
18	Pettigo	do.	53	Loughrea	Galway.
19	Bailieboro	Cavan.	54	Claremorris	Mayo.
20	Mountfield	Tyrone.	55	Ballinamore	Leitrim.
21	Killeter	do.	56	Creslough	Donegal.
22	Stranorlar	Donegal.	57	Wexford	Wexford.
23	Fintown	do.	58	Roscrea	Tipperary.
24	Carrygart	do.	59	Ennis	Clare.
25	Grange	Sligo.	60	Carrickmacross	Monaghan.
26	Sligo	do.	61	Newtown Hamilton	Armagh.
27	Manor Hamilton	Leitrim.	62	Gortin	Tyrone.
28	Ballyfarnon	Sligo.	63	Tober Corry	Sligo.
29	Enniskillen	Fermanagh.	64	Clones	Monaghan.
30	Drumshambs	Leitrim.	65	Rathowen	Westmeath.
31	Mohill	do.	66	Oughterard	Galway.
32	Boyle	Roscommon.	67	Kilnaleck	Cavan.
33	Ballymote	Sligo.	68	Newport	Mayo.
34	Ballycastle	Mayo.	69	Ballaghadireen	do.
35	Ballina	do.	70	Newtown Limavady	Londonderry.

Excise Office, London,
11th July, 1835.

George Ballard,
Assistant Secretary.

EXAMINATIONS.

MINUTES of EVIDENCE taken before the COMMISSIONERS of EXCISE INQUIRY at their Office in London.

Sir HENRY PARNELL, Bart., M. P., in the Chair.

APPENDIX No. 44.

8th September, 1834.

Sir *Francis Doyle*, Chairman of the Board of Excise, called in and examined:—

Examinations.

No. 44.
Sir Francis Doyle.
8th September, 1834.

WHAT is your opinion with respect to the efficiency of the existing regulations for collecting the malt duty?—As far as England and Scotland are concerned, I think that the regulations are efficient, and that the system works well. Some years ago, some of the regulations were complained of by the trade; and, in consequence, a deputation of the principal maltsters from different parts, headed by Mr. Portman, had a communication with the Excise, which was managed by me. The principal regulations at that time were successively gone through; the subject of each discussed, and the result was the alteration of several of them in conformity with the views of the trade, after which, the law of the 11 Geo. 4 passed. The result of this discussion was an expression on the part of the trade of their perfect satisfaction with the existing regulations, subject to the modifications then agreed upon, which was confirmed afterwards by a communication from Mr. Portman. There were some little things altered, which they thought interfered with their trade, and the revenue has not been found to suffer from the alteration.

Has the trade since that period suggested any further alteration, or made any complaint?—I am not aware that they have.

In turning your own attention to the subject, does it appear to you that any change is wanted?—It does not appear to me that in England or Scotland any change is wanted in the malt laws.

In your opinion, is it the practice to evade the duty to any extent?—I do not think to any extent, compared with the legal production of malt. I have no facts to justify such a supposition; and the result of the inquiries I have made from time to time has not been such as to lead me to suppose that there are frauds to any extent.

Do seizures often occur?—Not often. Occasionally our officers have detected the couches of malt rather compressed, by which the gauge is a little diminished; but that is the only class of fraud we have noticed lately, and that not to any extent.

Is there much illicit trade carried on by unlicensed persons?—It is not extensive in England. In some parts of Wales there are cases of that kind occasionally detected, and the magistrates in that country did not use to impose a sufficient amount of penalties upon the parties; but I think that is improved very much, and even there the illicit malting, which was never carried on to any great extent, is carried on to a less extent now than it used to be.

Then, in your opinion, there is no foundation for some evidence that the Commissioners received in Ireland, which went to establish the fact of the evasion of duty by maltsters in England, from the price, as they said, not being sufficient to cover the expense of making the malt and paying the duty?—I do not think so. I think the large amount of duty that is paid is evidence of the contrary; and I do not find that the malt is sold at a price that would not enable the parties to remunerate themselves. There is a great competition in every trade at present.

With reference to other means of getting malt into consumption in England, namely, importing from Ireland—is there any thing of that kind?—I do not apprehend there is to any great extent: it is a bulky commodity, and not easily brought into consumption in England clandestinely.

Have you seen the Report which the Commissioners sent to the Treasury, upon the state of the case as it regards the Irish malt duty?—I have.

What is your opinion as to the extent to which illicit malting is carried on in Ireland?—I should be disposed to think, that although it is carried on to a considerable extent, yet that the statements contained in the evidence in that Report are exaggerated. I think so, because, on referring to the accounts of the produce of malt, I do not see that diminution in the legal produce and in the amount of duty which I think must have taken place in the last few years, if the illicit practices had been carried on to the extent stated by the parties who gave the evidence mentioned in that Report.

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No. 44.
Sir Francis Doyle.
8th September, 1834.

As to the price of malt in Ireland, is not it clearly below what would be sufficient to pay the duty and the cost of the material?—It appears so, undoubtedly, from the statements made there, presuming them to be accurate; but it occurred to me as possible that the prices of barley, for instance, might be taken at the higher prices of barley; that the malt duty might be taken at the high malt duty; whereas it is possible that malt spoken of, which is sold at so low a price, may be the malt made from bere and bigg, which I believe is grown a good deal in the north, and from the north may be sent to Dublin; but I do not wish to speak confidently upon that point, because I have no personal knowledge of the prices.

What is your opinion with regard to leaving the law as it is now, without a change, in the case of Ireland?—There is undoubtedly inconvenience attending the existence of a different system of law upon the same article in the two countries; but, nevertheless, the circumstances of the one country as compared with the other may justify and require the difference of the law. I observe that both the trade in Ireland, at least those members of the trade examined by the Commissioners, as well as some of the very respectable and very experienced Irish officers, are desirous that the old law, as it is called in Ireland, the system of permits and the taking stock, should be revived; and they seem to be of opinion that the frauds complained of at present would be diminished very much if that were the case. As there is such a concurrence apparently amongst the trade, as an experiment, undoubtedly, it might be tried. I own that I am not so sanguine of the beneficial effect of the revival of the old law as those persons appear to be, because I remember I was in Ireland during the existence of the old law, when it was in full operation, and I had opportunities then of knowing that frauds to a great extent were complained of at that time; besides, I do not think that, for the last three or four years more especially, the present law has had a fair trial in Ireland. The state of the country undoubtedly has been such as to render it, on the part of the Excise officer, a much more difficult service there to survey malt, and to survey, indeed, all the Excise duties, especially at night, which is the most important period to watch the operations of the trader, than in this country. I should say that the general effect of the state of the country is to intimidate the Excise officer in the performance of his duties; therefore the degree in which the deficiency of the existing regulations may be attributed as the cause of the frauds that are complained of must be modified very much by an advertence to that circumstance. My own opinion is, that if the law were properly enforced—if the officers did their duty—which, without imputing collusion to them, I do not think they do—the revenue in malt would be much better collected than it is. We have found lately, by employing additional officers and officers of a higher rank in the survey of the distilleries in Ireland, dividing the country into different districts, that the greatest benefit has been derived. Numerous detections have been made among the distillers, and the officers have been compelled to perform their duty in a more efficient manner by the unexpected visits of those superior officers. Part of that plan was to extend it also to malt, confining the attention of the officers almost entirely to malt and spirits. If between this and the next session of Parliament that should be found to be effective, it might be a question whether it would be desirable or not to revive the old Irish law. If the frauds and evasions still continued, notwithstanding the additional and more effective survey, it might be then wise to try as an experiment the revival of the old law. My reason for supposing that there must be some exaggeration in the statement of the great extent to which frauds in malt have been lately carried on in Ireland is, as I have before observed, that if that had been the case a considerable falling off in the legal produce of the duty must have been apparent; but on reference to the accounts of the produce of the malt, that would not appear to be the case. The annual produce since 1827, and for the three years previously, when the old malt law was in operation, being nearly the same. If we take the year 1824, during which the old malt law was in full operation, we find that the produce was 1,702,395 bushels. In 1834, which was ten years after, and when the new law had been in operation about seven or eight years, we find the produce 1,984,000. If we take the two years, 1824 and 1825, and compare them with the two years, 1827 and 1828, being the two years before and the two years after the passing of the new malt law, we shall find a similar result, namely, that the produce of the last two years exceeded that of the preceding two; and on the whole the amount of the malt duty in Ireland has not lately fallen off, although there are circumstances which would lead me to suppose that, even in a natural state of things, and without reference to fraud, there might have appeared some falling off in the legal produce of malt; because unquestionably of late years there has been great economy used in the employment of malt—much greater than there was in the antecedent period. I do not believe that the distillers in Ireland use anything like the proportion of malt to other grain that they did in former times. I apprehend that the difference in the quantity of malt used, if one could ascertain it, would be found to be very considerable. They have improved in skill. There was formerly a difficulty in drawing off the worts from the raw grain without a considerable admixture of malt, which facilitated the process; but by improved skill and by the employment of other cheaper materials in combination with the raw grain, I apprehend that a very small proportion of malt, compared with what was formerly used, is now employed in the distilleries. That ought to show, in the ordinary course of things, a diminished consumption. Again, I understand that in the manufacture of beer in Ireland a great deal of raw grain is used. In the manufacture of beer for general purposes in Ireland, which is drank quickly, a greater proportion of raw grain is used in combination with the malt than used to be the case. From these causes the apparent legal consumption of malt ought to be diminished, but instead of that it continues the same. It does not appear to have been diminished as compared with the former period, and therefore I cannot think that at the present time there is that extent of smuggling which is represented by the witnesses who were examined by the Commissioners in Ireland.

You are aware that the quantity of beer used in Ireland is considered to be greatly in-

Examinations.

No. 44.
Sir Francis Doyle.
8th September, 1834.

creased of late years?—Yes; but if they found out the art of using a very large proportion of raw grain in the manufacture of that beer, it would not tell upon the question of the increase of malt duty.

Does not it appear to be a strong fact in support of the view taken in Ireland of the extent to which malt is illicitly made, that a number of the respectable maltsters have quitted the trade?—That is a fact entitled to great weight; at the same time I believe it will be found that the number of maltsters, since the alteration of the law, has increased in Ireland; and that there is, therefore, much greater competition in the trade than there was at the antecedent period, and that the profits of the trade, therefore, are much less. Under the old law, I apprehend, the trade was all in favour of the large capitalists; they were obliged, whether they worked or not, to produce a certain quantity of malt, according to the dimensions of the floors and the entered utensils; and whether they had or had not barley at the time, they were obliged to pay duty in proportion to the size of those utensils. That rendered the trade, in some degree, a monopoly, much like what the trade of our distillers was at a former period, who complain precisely in the same way, that where they made immense profits before, now they can make no profits at all. It appears to me that it is not merely the operations of the unlicensed and the fraudulent maltsters, but that there is something in the general competition which has been produced by the increased number of persons in the trade, which may have affected the general profits.

Does not the present law allow the maltster more time for paying his duty than the old Irish law?—They now have the same as in this country, which, I think, is five months; and that also has had the effect of bringing a greater number of persons into the trade.

You are aware that the old houses complained that the new traders carried on their trade upon the capital of the Government?—Undoubtedly; there is the same complaint here, and to a certain extent it is well-founded; the duty is charged, and those who give bond for the payment of the duty are not called upon to pay it till a period of nearly five months has expired. The malt is made in a period of four weeks, and ready for sale; and of course, therefore, the maltsters, after that period, are enabled to sell their malt with a duty upon it.

Then, in your opinion, the facility afforded to the trade has the effect rather of lowering the profit than of leading to fraudulent practices?—In my opinion it has the effect of lowering the profit.

Do you think that the extension of credit contributes to assist the fraudulent trader in his practices?—I do not think so; it undoubtedly diminishes the profits, because it tends to bring a greater number of persons into the trade.

Appendix No. 45.

2d July, 1834.

William Plunkett, Esq., called in and examined.

No. 45.
William Plunkett, Esq.
2d July, 1834.

Has the attention of the Board of Excise recently been called peculiarly to the evasion of the malt duties in Ireland?—Not very recently; it is always much under our consideration, in consequence of the frequency of detections of illicit malting

When the Commissioners were in Ireland, representations were made to them of the very alarming state of the evasion of the malt duty, which representations have been since confirmed by some gentlemen in London. In the early part of the last year a memorial to the Lords of the Treasury, from several maltsters in the county of Carlow (one of whom was a Mr. Alexander), on this subject, was referred to the Board of Excise for consideration and report. The memorialists stated that the district in which they resided is one of the largest malting districts in Ireland, and had formerly been one of the principal sources from whence the distillers and brewers in Dublin had been supplied. That up to the year 1828 they had enjoyed a fair and prosperous trade; that about that time an entire change had been effected by law in the mode of carrying on the malt trade, abolishing the system of permit, and substituting in its stead a new mode of charging the duties, and new regulations for the removal of malt by the trader; that the system introduced, although it might be suitable to England, was altogether unadapted to Ireland; that it introduced into the trade persons without character or capital, who carried on their business without payment of duty or licence, who supplied the illicit distiller at home, and sent the surplus of their produce to Dublin without any check, where they undersold the licensed trader; that the consequence was that the latter were compelled to dispose of their malt, on which they had paid duty at the rate of 10*s.* 4*d.* per barrel, at a loss of 5*s.* for each barrel; that, in addition to the change of the mode of survey and charge, as well as the abolition of the permit system, the memorialists conceived that the present ruinous state of their trade was to be attributed to the practice of allowing traders to remove their malt out of stock before payment of duty, the consequence of which has been the introduction into the trade (as licensed maltsters) of persons little better than paupers, who may be said to carry on their trade on the capital thus afforded them by Government.

The memorialists also complain of the high rate of duty, and they propose that it should be reduced to 1*s.* 3*d.* per bushel, which they state would have the effect of putting down the smuggler, and they entreat the Government immediately to pass an Act, restoring to them the

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William Plunkett, Esq.
2d July, 1834.

protection of the permit, the payment of duty before removal, the system of gauge on dry stock, as well as such reduction in the malt duty as can be conceded with safety to the revenue.

This memorial was referred to the Board's superior officers, the Surveying-General-Examiners, and subsequently to their solicitor, on consideration of whose reports the Board submitted to the Treasury that, subsequently to the passing of the 4th Geo. 4, c. 94, by which, among other things, the intercourse between Ireland and Scotland in British spirits was established, complaints were made by the Irish distillers, 'that the malt duty in Scotland 'being collected under a less effective system of survey than existed in Ireland, the Scotch 'distillers working from malt only, possessed an undue advantage over those of Ireland in the 'sale of their spirits in the Irish market.' That to obviate these complaints, and to assimilate the regulations for the collection of the malt duty throughout the United Kingdom, the Act of 7 and 8 Geo. 4, c. 52, was passed, by which the certificate system was established for the three countries, as well as the keeping of a stock account by the officer, both of which regulations were new in Great Britain, except so far as related to malt made in Scotland to be used in the distillation of spirits from malt only, under the 4th Geo. 4, c. 94. That very shortly after the passing of the 7th and 8th Geo. 4, c. 32, loud and general complaints were raised by the maltsters in Great Britain against its provisions, as injuriously interfering with and impeding their operations, and by the 11th Geo. 4, c. 17, the enactments complained of were repealed.

That the certificate system, together with the credit and stock account, having been thus abandoned as to the whole United Kingdom, the Board apprehended that those regulations could not again be proposed for adoption as a general measure; and that, were it even deemed expedient to re-enact them, as far as related to Ireland, in compliance with the memorialists' suggestion, the Board had no doubt that it would produce very general complaint through the other parts of that country. That with respect to the proposal that the duty should be paid before the removal of malt, and the credit taken away, the Board had to observe that security is given for payment of the duty when the maltster avails himself of the full period of credit; and were this privilege taken away it might compel respectable persons to leave the trade, while the enforcement of payment of duty before removal might have the effect of driving persons of small capital out of the legal trade, and compel them to resort to private malting; and that, with respect to the suggestion of the memorialists as to the reduction of the malt duty, that that was a subject solely for their Lordships' consideration.

A memorial was afterwards received from Mr. Alexander on the same subject, in which he stated that, from the alteration of the laws, he had been obliged to abandon his trade, and prayed that if no legislative change could be effected during the then session, the Board would take measures to strengthen the survey, with a view to the prevention of fraud. In this memorial, and in one also from a Mr. Beard, of Athy, the revival of the Irish system of stock and permit is strongly urged as the only mode of restoring the trade to a sound state.

With respect to the cause assigned by Mr. Alexander and the other memorialists for the great falling off in their sales of malt, I am much inclined to think that it proceeds, in a great degree, from a fair diminution of demand.

The statement of Mr. Alexander was confirmed to the Commissioners, in Ireland, by several other maltsters, particularly from the south of Ireland; from Wexford, they were told that twenty maltsters in Wexford had ceased business in consequence of being unable to carry on in competition with illicit dealers:—you have not heard any thing to that effect?—No; nothing to shew that persons have been driven out of the trade by competition of illicit dealers in Ireland. No doubt malt is illegally manufactured to a great extent; we have had several detections lately: but I should rather think those gentlemen who attribute the alleged decrease of demand for duty-paid malt to increased smuggling, do not take into account the diminution in consumption of that article by the distillers, who are not now obliged by law to use any malt whatever, and by brewers, who are using raw grain; the fraud upon the malt law is, I believe, very great, in the substitution of raw grain for malt by the brewers.

What is your opinion as to the collection of malt duty in regard to Ireland generally?—I believe that the malt duty is evaded to a considerable extent, both in licensed malt-houses and unlicensed malt-houses, but chiefly in the former.

Do you think it is carried on to such an extent as to call for any extraordinary measures?—Yes; I think too that the collection of the duty is capable of being improved very much.

Are you of opinion that it would be advisable, in order to meet the present state of evasion of the duty, to take any temporary measure before a general measure can be adopted?—The measures to which I allude are of two kinds, one relating to the licensed maltster, with respect to whom every thing tending to a closer survey should be effected; with regard to the unlicensed maltster, from the remote situations in which his operations are carried on, and the lawless state of the country, nothing less than an armed force can suppress his traffic.

At present the Irish survey of licensed maltsters is precisely the same as in England, I believe?—Precisely the same.

I find that the assimilation took place by the 7th and 8th Geo. 4, c. 52?—Yes, and subsequently the 11th Geo. 4, c. 17.

Do you think that it would be advisable to return to the old state of the law?—I think the revival of the stock account of dry malt, and the permit system, if added to the present mode of survey, is highly desirable.

Do you suppose the permit system is sufficiently exact to enable you to watch the maker?—I conceive it capable of the greatest exactness.

Because Mr. Alexander's opinion seems to be that it is difficult to measure stock under the permit system?—The measuring of stock by gauge is liable to some objection, on account of the compression of malt by its own weight, whereby its bulk diminishes considerably, and the

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same quantity of malt, after remaining undisturbed for some time, will shew a decrease in measurement; but I cannot see why an allowance should not be made for the apparent decrease, by ascertaining the density of the heap at different depths, and calculating the true quantity accordingly.

But do you think, considering the state of difficulty of securing the revenue in Ireland—do you think it advisable to have recourse to a measure which may be attended after all with great difficulty; that is, so much as may be thrown upon excisemen?—The traders with whom I have communicated express an inclination to return to the permit system, with regard to malt—fair traders are anxious for its revival on account of the protection it affords them; those persons only would resist it, I should think, who wish to make an improper use of the indulgence now granted: I would also observe that it would be necessary to have more frequent surveys of malt operations than at present.

In any case?—In any case, to prevent the various frauds practised on licensed malt-houses.

Could that increase of additional survey be put in practice with the present establishment of officers?—No, I should conceive not; but I have no doubt that the increase of revenue to be gained by a closer survey would very far exceed the additional expense attending the measure.

That additional survey would not require any legislative measure—might be done entirely by directions of the Board?—Yes, by an addition to the number of officers, for which the authority of the Treasury might be necessary.

Mr. Alexander seems to think that the introduction of a certificate would be sufficient?—I don't set the least value upon the certificate—I think it would rather give facility to fraud.

You think that it ensures smuggled goods?—The document, to be of any use, must emanate from the Excise, and return to us again, and be compared with its counterpart. The certificate, under the 7th and 8th Geo. 4, c. 52, differed from the permit in this essential point, that while the latter was granted by the officer, upon the trader's request, the certificate was issued by the trader himself.

It appears to be your opinion that enforcing the system of survey with increased effect would be preferable to reverting to the system of certificate?—The certificates, under the 7th and 8th Geo. 4, c. 52, I consider to be of little or no value.

It is your opinion then that the present system of evasion of duty would be very materially checked by the increased survey that you allude to?—I have no doubt of it.

I observe, in the accounts given in in the year 1794, that 5,000,000 bushels paid duty in Ireland, at the rate of 7*d.* per bushel; and that in the year 1834, a distance of forty years, only 2,000,000 paid duty, at the rate of 2*s.* 7*d.* per bushel—to what do you attribute that deficiency?—do you attribute it to the increase of duty?—The increase of duty, which I observe is in the proportion of four to one, must have contributed to the deficiency.

Is there any other cause besides smuggling which will prevent the increased consumption or continued consumption of that quantity of malt?—The diminished use of malt in distilleries, which began in the year 1800; previously to that period no distillers in Ireland were allowed to use any thing but malt in the manufacture of spirits.

No raw grain at all?—None; the use of raw grain in distillation had been prohibited since the commencement of the malt duty in 1785; but by the Irish Act of 1800 the distiller was required to shew permits at the rate of one barrel of malt for every fourteen gallons of spirits only, instead of one barrel for every seven gallons as formerly.

And the distillers at this time?—At this time it is known that some distillers use but one-sixteenth part of malt.

That is, a sixteenth part of the whole quantity of grain?—Yes, of the whole quantity of grain mashed—the use of malt in distillation is no longer required in any degree by law.

The brewer may also use raw grain if he thinks proper?—No, the brewer is supposed to use nothing but malt.

But, in point of fact, does he use raw grain—is it known?—I have very little doubt but that it is used to a great extent.

Is he not prevented by law from using any thing else than malt?—Yes, the law prohibits him from using any thing but malt and hops.

Have you any other reason to assign for the diminution in malt?—The disuse of malt by the unlicensed distillers also; some years ago the best customers of licensed maltsters were unlicensed distillers in the North of Ireland.

Do they now generally use malt?—Not so generally as formerly, I believe.

What do they use?—Raw grain, by which they are enabled to make so much more illicit spirit, as they escape the chances of detection to which the slow process of making malt exposes them.

It appears that your observation respecting more frequent surveys applied to a return to the old system of permit and stock-taking?—In addition to a stricter survey, I conceive the revival of the permit system to be essential.

Do you think, without returning to that old system, a more frequent survey would have a good effect?—Undoubtedly, and more frequent visits from superior officers also.

What should you say with respect to the reduction of duty on malt in Ireland?—I have not heard of any complaint of the duty, except as it encourages smuggling; I don't believe it is otherwise of any degree of importance—they may expect it.

But supposing it to take place in Ireland and not in England?—To a certain degree it would have an effect upon the illicit maltster, it would diminish his profits, and it might also act beneficially upon the operations of the licensed trader. The temptation to evade the duty is so strong that it would require a very serious diminution to effect strict honesty with regard to the payment of duty.

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Then that would be attended with the inconvenience of transmission from Ireland to England, which would be of course the duty that would be a temptation to smuggle into England, supposing a large deduction of duty was to take place?—I thought you were speaking of the state of the duty after reviving the old permit system.

No, I was speaking merely of the reduction of duty as another remedy?—If the duty on malt in Ireland be reduced, and not in England and Scotland, special regulations respecting the intercourse would be necessary; and, in like manner, should the permit system and a closer survey be revived in Ireland, and not in Great Britain, the removal of malt from the latter country to Ireland would also require some restrictions.

Do you consider it would be dangerous—is it the sort of article which can be easily smuggled?—No, it is very bulky—it is slow in shipping, and slow in unshipping.

Not an article likely to be run as any other?—No, I should think not.

What is your opinion as to the value of the distinctions now made between the different kinds of barley as to duty?—As far as I am able to understand the question, I do not think that any just ground exists for the difference in the allowance of duty, for this reason, that by experiments it appears that in some instances the bere or bigg produced more than tolerably good barley, and the general impression of the officers in Ireland is that it has not the slightest claim to a difference of duty.

Wm. Plunkett.

Appendix No. 46.

26th June, 1834.

No. 46.
W. K. Dehany, Esq.
26th June, 1834.

William Knight Dehany, Esq., called in and examined.

When were the Irish Acts for recovering the malt duties repealed?—By the 7th and 8th of Geo. 4, c 52.

What was the effect of that change?—With regard to the regulations generally, the principal change was in removing from the Irish the system of permit, and introducing instead, and extending to England also, the system of certificate and keeping stocks of malt. In England no stock of malt had been kept. In Ireland an account was kept of the stock, and no malt could be removed without a permit. The difference of the systems, of the Irish being restricted by permit and stock, while the English were not, had been complained of by the Irish maltsters, and an assimilation was attempted under the new law. By that law, the 7th and 8th of Geo. 4, c. 52, all malt was required, both in Great Britain and Ireland, to be sent out by certificate, and only to be removed by certificate. The officers were also empowered to keep an account of the maltster's stock of malt, and an attempt was made to raise an annual charge by the compare of the malt made, the certificates, and the stock. The English maltsters afterwards objected to that charge being raised, and the whole of the regulations, as to certificates and keeping stocks of maltsters, were repealed by the 11th of Geo. 4, c. 17. That being repealed, malt may now be removed in England, or Ireland, or Scotland, from one place to another without any certificate at all, or any document shewing from whence it has come, or by whom it has been manufactured. The effect, I think, has been injurious. In Ireland decidedly so, if the accounts stated of the evasion of malt duty are correct.

Do you know what is the opinion of the Commissioners with regard to the present state of the malt duties in Ireland?—Do you mean as to its being evaded?

Yes?—From the statements that have been made of the extent of fraud, I apprehend they are of opinion that the duty is evaded.

Have you been consulted with a view to altering the law?—I have had some conversations with Sir Francis Doyle upon the subject, and my opinion was asked as to what changes could be made, in order to the better securing the revenue, and I recommended the re-enactment of the certificate system.

You think that would be sufficient, as far as legislation goes?—Yes, with having a sufficient force of officers to seize on malt in transit—to seize on malt in private houses—and to enforce the regulations upon the entered maltsters. The permit system, as it was formerly in force in Ireland, might be more effective, if the stocks of malt could be kept with accuracy; but I much doubt that they can be so kept; and under the permit system there was a very considerable evasion of duty from, I believe, this difficulty of keeping the accurate account.

Would you confine the use of certificates to Ireland, or make it a general regulation?—I would rather make it general.

But, perhaps, under the emergency, it would be more prudent to apply it only to Ireland?—It might be applied there in the first instance, the emergency being pressing; but to put all traders chargeable with the same duties on an equality, the regulations for charging those duties should, in my opinion, be as general as the duties are.

There was nothing particular in the other regulations belonging to the old Irish law, that have made a material change by repealing it?—The Irish maltster was chargeable with an estimated amount of duty per month, according to the number of square feet in his working floors. It was a material change in the regulations when this presumptive charge was repealed.

Was there not an extension of time given for that payment of the duty on the part of the maltsters?—Yes, under the Irish law no malt could be sent out until the duty was paid. By the 59th Geo. 3, c. 87, s. 14, the period for the payment of duty in Ireland was extended to

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four months, if the malt remained in the maltster's custody during that time; but if he disposed of it, and wished to remove it, he was obliged to pay the duty before he could obtain a permit. Under the present law the maltster may send out the malt as soon as it is made, and he has six weeks to pay the duty, or four months on giving a bond with sureties.

We have been told that that credit has contributed very much to smuggling on the part of the licensed maltsters, by its enabling persons to undertake the business without capital?—The effect of the regulations is, that the maltster can get a return of the duty, or a payment of the duty to him by the customer, before he has to pay it to the revenue; and so far less capital may be required for carrying on the business, than when the maltster was compelled to pay the duty before he could obtain a permit for delivering the malt to the buyer of it. I am not aware myself, whether the change has brought any considerable increase of traders into the malting business in Ireland, but returns might be called for from the Excise, which would shew whether it was so. The extended credit of four months cannot be obtained, unless a bond with good securities for payment of the duty is given. If proper attention is paid by the officers, in requiring persons of some substance as sureties, this is a check on very needy persons embarking in the trade;—objections to alterations of regulations which had tendency to confine a trade to large capitalists only, should, I think, be looked at with some jealousy.

W. K. Dehany.

Appendix No. 47.

15th August, 1834.

William Knight Dehany, Esq., called in and further examined.

No. 47.
W. K. Dehany, Esq.
15th August, 1834.

What is the state of the present Malt Duty Acts?—There are two Acts, the 7th and 8th Geo. 4, c. 52, and the 11th Geo. 4, c. 14; they comprise all the rules by which the manufacture of malt is regulated. There are particular provisions as to the charge on malt which is to be used in distilleries in Scotland and Ireland, but the two Acts I have mentioned are the laws under which the general manufacture of malt is regulated.

Those two Acts extend to all parts of the United Kingdom, and they stand in lieu of all former Acts?—They do.

What was the chief alteration made by those laws with reference to the former laws?—The first of these Acts was principally a consolidation Act. The account of these Acts will be found in some evidence given by me a little time ago upon the subject of Irish malt. The Act of the 7th and 8th Geo. 4, c. 52, was a consolidation and assimilation of all the laws, both in Great Britain and Ireland; previously to the passing of that Act malt in Ireland was kept in stock, and could not be removed without permit. In England there were no such restrictions.

Before the Act of the 7th and 8th passed, there were no permits?—Not in England; there were in Ireland.

What is the principal change that was effected in the collection of the duty?—The principal change was, that permits were done away in Ireland, and in lieu of those, certificates were introduced, which were applicable to the whole of the United Kingdom.

In England, was it nothing but a consolidation?—A consolidation, and the introduction of the certificate. The certificate was introduced into England and Ireland, and it was also endeavoured, from the compare of the account of the stock and the certificates, to have an additional charge. There was a compare to be made at the end of the year, and upon that the charge was to be raised if any surplus was found, being the quantity which had during the year been charged with duty.

Is the certificate done away with in England?—It is now done away with everywhere.

Was it found not to answer?—The charge which was attempted to be raised on it was very much complained of by the maltsters, and in consequence there was a conference, at which some understanding was, I believe, come to between a deputation of the maltsters and the Treasury or the Excise; and then, not only the charge of duty was done away, but, in my own opinion, unfortunately the certificates themselves all fell with it.

What was the date of that Act?—The 11th Geo. 4, c. 17; it will be found in that Act that all the regulations in the previous Act which related to the keeping stock and to the certificates were repealed.

Are you of opinion that there is any occasion to alter the present law with reference to England and Scotland?—No pressing occasion that occurs to me: I should have liked to have seen the certificates retained; whether they could be re-introduced perhaps is doubtful, except indeed as recommended by this Commission.

Do you think that the duty in England and Scotland is well collected?—I think it is. If the officer understands the business of malting and is attentive to his duty, I do not think any great fraud can be committed.

Is that the general opinion of the Board and of the officers?—I believe it is.

So that, in point of fact, the law may be considered to stand well?—I think it does.

What do you understand to be the opinion of the traders themselves, are they contented?—Every regulation for securing the duty must be onerous, but I have never heard any complaints since this Act of 11 Geo. 4. I believe there is hardly one of the regulations which

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have from time to time been passed which has not been founded upon actual experience of the necessity of its being imposed.

Is it considered that there is any extent of illicit malting going on in England and Scotland?—I cannot speak as to Scotland, but I do not think there is to any very great extent in England, speaking of illicit malting by unlicensed persons.

With reference to licensed persons, do you think they get much malt into consumption without payment of duty?—I think not a great deal; of course, in the large number of maltsters there are, there must be many that evade a portion of the duty; but where officers are active and attentive to their duty, we find that detections are very frequently made.

Some of the witnesses examined in Ireland attempted to shew that there must be a great deal of fraud, by referring to the price of malt, saying that the price would not pay the cost of the corn, the duty, and the cost of manufacture?—I have had accounts of that sort laid before me with reference to the prices in Ireland, and it was most conclusive, certainly, that there must be considerable frauds; but I have never heard the same statement with respect to England, and I think, looking at the number of persons in England who are extensive maltsters, and men of large capital, they would very soon make representations if they were injured by it—I mean men who would be above engaging in any illicit transactions.

Is there much malting going on by unlicensed persons?—There are not many of such cases coming before me; I have had some.

Then you do not consider that it is extensively carried on?—Not within my own experience.

Have the regulations in the printed book of regulations of the Board been formed with reference to the existing law?—They have.

And those are the whole of the regulations that are enforced?—They are.

There have been some complaints made by witnesses with reference to the notices that are necessary?—The notices are more necessary in the earlier stage of the process, for it is there that a fraud is more easily committed. It is either by steeping a greater quantity of grain than noticed, or by adding to the cistern after the account is taken of it there, and by clandestine removals from the cistern, or by privately steeping in some place and then bringing in the grains to be mixed with the younger floors, that fraud is more usually committed; therefore it is in that earlier period that the notices are more frequently required,—the notices for steeping, and the notices for emptying the cistern, and so on.

Is there any notice for sprinkling?—No, sprinkling was previously much more restricted; but it was represented that some descriptions of grain required to be sprinkled during the process, and under certain regulations sprinkling was allowed.

Are there not some particular regulations as to bere and bigg?—There are in the Acts of 3d Geo. 4, and 11th Geo. 4.

Are the duties different?—They are. The duties are laid on by the 5th Geo. 4, c. 58; the duty on malt made from bere and bigg is 2*s.* per bushel, and the duty on barley-malt is 2*s.* 8*d.* according to law, but by a Treasury order it is 2*s.* 7*d.* There was a fraction of a penny in the difference of duty consequent on the change of measure, and Lord Rippon, the then Chancellor of the Exchequer, at the time took it at the higher amount. This was complained of, and a Treasury order reduced the duty to 2*s.* 7*d.*, casting off the fraction.

What is your opinion as to the expediency of continuing this difference of duty?—From conversations I have had, and reports I have read also, and the inquiries I have made, I should doubt very much either the necessity or the expediency of the difference, because I have heard statements made of the actual weight and produce of bear or bigg which considerably exceeded that of barley, so that good bear or bigg is better than inferior barley.

Has there been any particular inquiry lately made by the Board as to the collection of the malt duty?—Not more than ordinary, that I am aware of.

Have any memorials been of late presented by the maltsters themselves?—None that I recollect. Colonel Leith Hay has, on behalf of small proprietors in Aberdeenshire, made some complaints and representations with respect to allowing them to make small quantities of malt without being subject to the whole of the regulations of the malt laws: there is, however, great difficulty in such cases in drawing a line.

William Knight Dehany.

Appendix No. 48.

29th October, 1833.

No. 48.
Mr. Wm. Hetherington.
29th October, 1833.

Mr. *William Hetherington*, Surveying-General-Examiner, called in and examined.

There have been considerable alterations in the regulations about malt?—Yes, there have been some.

What are the principal alterations which have taken place of late?—There has been a little in the construction of the cisterns and the couch: the cisterns are to be made in such a manner that there is to be free access to gauge them; they are to have forty-eight inches head-room, and are restricted in depth; they are not to exceed forty inches.

Was this an alteration to meet the wishes of the trade?—No, of the officers: some of the cisterns were so constructed that the officers could not get proper gauges; until a late Act they were not required by law to have a couch-frame, but the gauge was deemed a couch for

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thirty hours; then it was reduced to twenty-six, but the maltsters were not required to put it into a frame; now they are required to have it in a frame.

There were a great many complaints against an Act passed five or six years ago; how was that settled between the Board and the maltster?—The principal complaint was against the certificate system, requiring malt to be accompanied by a certificate for moving it. We contended that by the gauge we did not get the whole of the duty, and in order to compromise the matter, we, instead of making an allowance of 20 per cent. on the gauge in the cistern or couch, now allow only 17½, and the certificate was done away.

What other complaints are there?—There were complaints that they were not allowed to water or sprinkle grain on the floor, and that is partly compromised, that if they will keep the corn covered with water in the cistern fifty hours, they are allowed to water at the end of eight days.

Have those arrangements proved satisfactory?—There has not been any complaint against them, except that of sprinkling; it is an advantage to water, in very dry weather, a few hours before that time; but I think it is of very little consequence after the grain has been fifty hours in the cistern.

What survey is there on malt?—They give a notice to wet.

Is the stock taken?—No; there was a stock by the late law, which was repealed when the certificate system was in force, and a balance made at the end of the year; now there is no stocking, and no permits, and no account of the barley.

How is the duty charged?—The trader, when he wets barley, is obliged to enter in the barley-book the quantity of barley wetted, and the officer charges on the best gauge in the cistern, the couch-frame, or on the floor, with the legal allowances made; and occasionally the officer gauges on the kiln, and he makes his charge on that which gives the most revenue.

Does the Board consider that this system is working well?—We think it is working well.

Do you get the duty tolerably fairly?—We think so; there will be always private malt-making, that we cannot prevent entirely, but we think it works well with the entered maltsters.

Do you hear any complaints now about it?—No; we have not had any for a considerable time, except from Ireland.

Is that the case in Scotland?—I think it is: in Scotland there is a different regulation for those who make malt for distillery purposes; the malt is all measured from the kiln, and the charge is made from the best gauge or measurement. All the malt for distillery purposes, where they have to make an allowance on the spirits, is measured from the kiln into a lock-up store-room.

That is to regulate the allowance they are to receive?—Yes, on the spirits produced; to regulate the drawback we charge the duty on all the malt that is put in, and then they get a drawback for the spirits produced.

That drawback has been lately diminished?—It has.

How much?—From 14*d.* to 8*d.* a gallon.

Do you think the trade would be much injured if it were withdrawn altogether?—That has been my wish for some years: the Scotch people say it is to prevent private distillation and private malt-making in the Highlands, and they seem to say now that it is useful; but I have a great deal of doubt about it.

Does this drawback admit of the practice of frauds?—I should think not.

There was a great deal of complaint, on the part of the Irish, of the Scotch importing?—They considered that the Scotch must evade some of the duties, or they could not send their spirits at such low rates; but that we could not make out: I have no doubt they would evade if they could.

Is the drawback allowed in Ireland now?—Yes, the same as in Scotland; they have extended the low duty upon malt made from bigg also to Ireland, but they are confined to bigg grown in their own countries.

Has not there been an increase of smuggling in malt in Ireland the last year?—We have had a great many complaints, but I believe the annual duty is higher than ever—that is what surprises me; I say, if such be the case, it is made privately. A great maltster came and wanted to give information; we asked him where; he said he would not tell where, and that if the officers knew it they *dare* not go and detect it; and he said that nothing would do but permitting it.

What proof had he?—None, but the prices; that it could not be sold at those prices if the duty was paid—that was strong, certainly.

Might not this practice, which appears to be of modern date, be in some respect owing to the lawless state of the country, which prevented officers putting down illicit malting?—I cannot say; if the police did their duty, I think there could not be much private malting; it is an article that could not be made in a short time.

Do you find the laws and regulations respecting this duty work as well in Ireland as in England?—If the officers do their duty, they will work as well there as here.

Whatever is wrong is not to be set right by mere regulation, but by getting the officers to discharge their duty?—I think so; I do not think that malt can be run to any amount worthy of notice, if the officers do their duty.

Upon the whole the regulations are more simple and easy for the trade than they used to be?—A great deal.

Is it in the contemplation of the Board to propose any further alterations in that respect?—Not that I am aware of.

What is the price of good malt?—I believe that the price of good malt is 60*s.* or upwards now, but the price of good barley is more than 30*s.*

For the bushel of malt how much barley is required?—Some will not allow that they have

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any excess, but I think if they have good malt they get from 3 to 5 per cent. excess in measure.

In your opinion, taking the market price of barley and the market price of malt, there appears to be no fraud?—I think not.

WILLIAM HETHERINGTON.

APPENDIX No. 49.

6th March, 1835.

No. 49.
Mr. Wm. Hetherington.
6th March, 1835.

Mr. *William Hetherington*, again called in and examined.

SOME of the maltsters whom the Commissioners have examined say that the law respecting malting is imperfect, inasmuch as it makes no distinction between winter and summer, though their business is one which depends materially on the effect of heat in the germination of the corn. They further state, that in consequence of the regulations, in warm spring weather they are obliged to see their property injuring before them, from having to keep it for twenty-six hours in the couch, or otherwise sustain such charges as, if often repeated, would lead to ruinous consequences. They say that they think a provision ought to be made for the summer months; that at present they are compelled at all times of the year to keep their couch-grain for twenty-six hours?—Till within these few years the couch was kept for thirty hours, and they never found any fault with that that I heard of; but at that time they were not compelled to frame it.

But that single circumstance would make a considerable difference, would it not?—It would: in the meeting they did not in the least object to twenty-six hours; when there was a deputation of maltsters they agreed that if the officers had the gauge of it before twenty-six hours, that was to be deemed the couch-gauge; but if they had emptied it without a gauge it was then to be deemed a couch till thirty hours.

That was to give the officer an opportunity of gauging?—An opportunity of charging the duty, and also to give them the opportunity of emptying it if they conceived that it wanted emptying; but we were not to lose the duty on that account.

In point of fact, is it the case that they do suffer injury if they strictly comply with all the regulations in making malt in the summer months?—I should think not in the couch, because they can suit the couch to the weather, if they pleased, by laying the grain thinner in the couch. It was the practice till the late law that they had some sixty, seventy, and more inches deep, and it caused a diminution in the amount of duty on account of the weight.

Then they may lay it as thin as they please?—Yes.

They say that they think they ought to be allowed to sprinkle in six days instead of eight in summer?—I do not say that they ought not, and I should not have any objection to it provided they would keep the grain in the cistern fifty hours.

You would allow an alteration of the number of days, but not of the number of hours in the cistern?—No.

Would any great inconvenience result from making the regulations, in these and other respects, more suitable to warm weather than they are at present?—I think that would be the only regulation necessary: I do not know any other that they would ask for.

Is it necessary to sprinkle?—I dare say in warm weather it is: there are many maltsters in England that do not sprinkle at all; the grain is apt to get dry, in dry weather, before it has vegetated sufficiently.

Then the objection to sprinkling, except under proper security, is, that you are afraid of its changing the amount of grain.—They can take one floor and sprinkle it to represent corn of a greater age, and thus have an opportunity of drying off a floor, and introducing an uncharged wetting that had been steeped somewhere else; was it not for that I should say that they might sprinkle when they pleased, provided they kept the grain for fifty hours in the water.

Why should they keep it so long in the water?—That we may get the swell; for if they were to have hard barley, and were to turn it out of the cistern at the end of forty hours, it would not have imbibed a sufficient quantity of water to make it into malt, and if they were allowed the sprinkling, they would fetch up the amount or swell by sprinkling.

Is there not, on the other hand, much barley that becomes saturated with water before fifty hours?—Yes, I should think there would be.

Would not that be spoiled?—Not in the least.

Would not the germinating principle be destroyed by keeping it under water?—Not the slightest. I know a maltster in Liverpool that kept it in four days and four nights, merely because he would not sprinkle.

Would there be much objection to allow maltsters to throw malt out of the couch earlier than they now do?—There would be no objection to that on the part of the Excise, provided the maltsters would allow it to be a couch-gauge for thirty hours; but I should think that they would not do that, for this reason, that whenever malt has been in the couch for some time and is turned out, it expands and gauges more than it would otherwise do. The difficulty I feel is, that if we were to make it twenty-four hours the officers in the country could scarcely gauge in time: if they were to turn it out of the cistern at seven o'clock this morning, the twenty-four hours would expire at seven o'clock to-morrow morning. The officer being engaged in the country round about, could not get there in

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time; but I think twenty-six hours is as little as it ought to be, and does not injure the grain at all; and six days might be allowed I think, provided that they are restricted, as at present, from wetting oftener than once in four days.

All the maltsters whom the Commissioners have examined complain very much of the alteration which was made in the allowances from 20 per cent. to 17½—what is your opinion respecting that?—If I must give my candid opinion upon that, I think that that never ought to have been made. I told the maltsters at the time that I never was so much surprised at anything as at that. When the allowance in the couch was changed from 20 to 17½ the maltsters said that they were aware that it was making them pay more duty than appeared, but their reason was they said that they could not go to Parliament to get them to put on another penny.

The maltsters also complain of the way in which the floor-gauges are taken, only one-third being taken from thirty on to seventy-two hours?—I suppose that they do not mean to say that the allowance is too little: because it is quite sufficient. That is a regulation that was lately introduced from the Irish law.

One of the witnesses says, 'The steepings of our house furnish an illustration that one-'third is not sufficient. When the atmosphere is warm we have a charge of 120 bushels on '104 bushels steeped, and a considerable part of the overcharge is from the floor-gauge?'—I think that must have been some mistake; it could not occur if it was rightly gauged.

Is this regulation very essential?—It was not considered so till then, and I do not think it of very great importance now. Under the old law the floor-gauge was so considered to take place after thirty hours, and one-half was allowed; but by this system they allow one-third after the expiration of thirty hours and before the expiration of seventy-two.

Formerly having allowed one-half?—Yes. There never ought to be a charge of duty from the allowance of a third, because there could not be that difference from the swell of the grain in three days.

Then you consider that the previous allowance of one-half was more than needful?—It was never intended for anything but a check, and not a charge: a person might wet a thousand bushels and bring in a quantity of fresh grain fraudulently, and if it exceeded the one-third allowance it would be subject to duty, and that is a check. I think myself that the allowance is quite sufficient.

The witnesses say that the proper allowance would be between a third and a half?—I think they could scarcely show an instance, by fair gauging, in which there would ever be a charge upon them by making a third allowance; if you allow thirty-three bushels out of a hundred it is a great deal, and we are sure that the grain has not swelled much in three days.

The maltsters wish to be allowed sprinkling, all through the year, in six days?—I think that is unnecessary in winter-time; for there are a great many maltsters that do not sprinkle at all.

With reference to the necessity of sprinkling, it is stated in evidence that one reason for certain maltsters not sprinkling is, that, from the great size of their works, they are able to extract the whole of the starch in steeping, whereas when the works are of a smaller size, the effect is not so completely produced, and that therefore it is necessary to sprinkle, in order to carry on the further processes?—I should not give any credit to that.

You think that is corrected by their being able to make it as thick or as thin as they please?—Yes, by arranging the floors according to the weather.

Then your opinion is, that it is not necessary that they should be allowed that privilege?—I do not think it needful.

Would there be any great risk incurred by changing eight days to six?—I do not think that there would in the winter season, provided we keep them to the fifty hours in water, and the four days between the steepings.

There seems to be a doubt as to the best mode of manufacture; one witness says that the malt is not perfect till it is fully developed, and another witness says that you should not develope it entirely, and the latter is the system in Hertfordshire?—Yes; because the latter work for the London market, and the London brewers like weight in the grain; and I should fear that it is not all malted; but the heavier they can make it, provided it is perfectly malted, the more perfect, no doubt, it is. It is well known, that if they work it three parts out before it gets to the kiln, the heat throws it out on the kiln; so that that requires great judgment and care.

One of the witnesses says, in answer to the question, what would you substitute for the sprinkling, 'I should propose that there should be no regulation at all upon the subject: 'let the maltster work his malt as he chooses. I am certain that if the officer does his duty, 'the guard he has in gauging on the floor will be sufficient to prevent any barley being 'fraudulently introduced?'—I do not agree with that, if the officer surveyed every day he might do it; but when he can go only five times a fortnight, or three times a week, he cannot do it.

A witness says, that he thinks the maltsters should be permitted to steep as often as they please, where the officers have an opportunity of surveying every day; that they cannot steep now more than once in four days, and the result is, that a considerable quantity of malt is injured in quality?—That I do not think; because they can construct the cisterns to suit the houses.

And he says,—'We have had many pieces of malt which we have been obliged to com-'mence drying before they were in a fit state, knowing that unless we put the first part on 'the kiln without delay the last part would be moulded before it were placed on the kiln'—

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what do you say to that?—I should think that is bad management, and not the necessary consequence of the regulation.

You think that this regulation of steeping is necessary to be continued, as a proper security against any fraud, if the number of days for sprinkling is diminished?—Yes; and at all events I think the four days ought to be kept: it has been the greatest preventive of fraud of anything we have had.

You consider it quite essential that it should be adhered to?—I do, from experience.

How often do the country officers visit?—Three times a week, or five times a fortnight, at the least.

There is another complaint which has been mentioned to the Commissioners. Mr. John Young says,—'There is another point on which I was directed by the trade, in the neighbourhood from which I come, to speak—I will put that on the broad basis of the trade, 'because it was distinctly named—and that is with regard to the turning out of couches 'assumed to be pressed. Our maltsters conceive that both the Excise and themselves are 'sometimes brought into collision by the turning out of couches assumed to be pressed'—what is your opinion upon that?—That is frequently the case: when our officers find couches more compact than they think they could be without some force being used, they cause the grain to be turned over, and if there is an increase of more than one bushel in twenty, they are subject to a penalty of £100; and the late deputation brought that under the observation of the meeting, and they agreed that the allowance of one in twenty was quite sufficient till the grain had been twelve hours; indeed they allowed it longer; but it was agreed that if after twelve hours it did not amount to 6½ per cent. it should be allowed, which they said, in their opinion, it never could, provided everything was fair.

Mr. Young proposes to protect the revenue and the fair trader in the following way:—That the officer, before the expiry of the twelve hours, may be empowered to compel the maltster or himself to bring men to empty the barley from the couch-frame, and to return it again, to charge the increase upon the first gauge as far as 4 per cent. with the regular duty, and all above that with a very heavy surcharge, say ten times the amount of the duty; what would you say to that proposal?—I think that the penalty upon all exceeding 4 per cent. should come up to the amount of the present penalty, and then I think he is making a statement against himself; because we do not only prosecute him for the penalty, but charge the duty likewise; and if we were to turn it out and only find 4 per cent. we should charge it.

A witness says that instances occurred three or four years ago of a visiting supervisor from another district turning out some couches on which by what was considered an unfair method, he obtained an increase sufficient to carry a conviction for pressing a couch; but when the cases were brought before the magistrates, and they made acquainted with the whole nature of the process, convictions were refused?—I believe there have been such instances, particularly about Wakefield: I think three or four.

These have occurred since the new Act?—I think so; notwithstanding that I think every thing was fair on the part of the officer.

The Commissioners have had it in evidence before them that the drawback that is allowed on beer which is exported, does not cover the duty that is obtained from the malt?—I dare say it does not, and it was never intended that it should.

What was the intention?—To draw back a certain quantity, which we must all know, because they have to swear that two bushels of malt has been used in the barrel: now the duty on that is 5*s*. 2*d*., and the drawback is only 5*s*.; there is 2*d*. gone there, provided they used no more than two bushels; but they do use more.

What would be the proper drawback to allow for the whole duty?—That cannot positively be ascertained, because they put from two bushels to four bushels in a barrel.

They complain that they suffer in the foreign markets very much, in consequence of not getting the full drawback?—I doubt that; we must have some point to stand at, and two bushels to the barrel makes a very middling beer. Our common porter is a little more than two bushels of malt to the barrel.

In the out-walks, what are the regular number of officers employed in surveying malt-houses?—They are surveyed in divisions: that is, the town-walks, and in rides. An officer's business is divided into two rides: he goes one one day, and one the other; and sometimes two days together the same ride. Then the supervisor goes at such times as he thinks proper.

At what time does he go?—That is quite uncertain.

Is there any other officer employed besides those two officers?—No; but there are the surveying-general-examiners, they go as check at uncertain times, and are not expected at all before-hand.

In your opinion, is much malt trade carried on upon the credit that Government allows for the payment of duty?—A great deal of it.

That is by having the capital money under the bond?—Yes; I think they retain it for eighteen weeks.

With regard to the payment of the duty, have there been any losses from the system of taking securities?—During the time of the 4*s*. 4*d*. duty, there was a great deal of malt duty lost, particularly in Suffolk, though securities were given.

Have you found that more has been lost under the system of securities than under the other system?—I think more than ever was known under the other system.

Do any of the maltsters pay, without giving security, at the end of the fourteen days?—Great numbers; they do not give bond at all.

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Then they must carry on their trade under some degree of disadvantage, in comparison with those maltsters who make use of the credit?—No doubt of that, one must find his own money, while the other can work on the public money.

The maltsters are obliged to keep barley-books, which they say are altogether useless; is that your opinion?—We do not consider them useless, because they bind the man who keeps them, and it can be no trouble to him.

They say that it is not a secure check on account of its not balancing?—We have not any balance; formerly they were to enter all that came in and all that went out; but nothing of the kind is done now.

How does the officer obtain any aid from these voluntary entries?—Supposing an officer should go, and the gauge should amount to 100 bushels, and the superior officer went and found it to amount to 120, he would say it was a mistake, I mistook my rule, or something of the kind; but if the trader had entered 100, you would know what was the matter; if the trader had entered 120, and you found only 100, it would appear a mistake; but if the trader had entered 100, and he 100, it would be quite evident that there was a collusive transaction going on.

Then the barley-book contains the quantity that they put in steep?—Yes; and there is neither difficulty nor hardship in it.

Were the restrictions the same at the time that the duty was 1*s.* 3¾*d.*?—No; there was no law respecting sprinkling till the year 1802.

Was there much smuggling at that time?—No; the duty was too low. I never had the slightest suspicion in Wales, where I was, of the malt duty being evaded.

That duty continued from 1781 to 1802?—Yes.

And then the duty of 4*s.* 4*d.* was introduced?—No; in the year 1802 the duty was made 2*s.* 4*d.* a bushel, and in the year 1803, 4*s.* 4*d.*

Do you know whether there was little smuggling in England generally?—I rather think there was always some in the south country, Suffolk and Essex.

WILLIAM HETHERINGTON.

APPENDIX No. 50.

26th June, 1834.

Mr. *Daniel Logie* called in and examined.

No. 50.
Mr. Daniel Logie.
26th June, 1834.

I BELIEVE you are surveying-general-examiner?—Yes.

Are you acquainted with the laws relating to the collection of malt duties in Ireland?—They are the same as in this country.

When were they made the same?—I think it was about October, 1827. The old Irish laws were in force in 1825 and 1826.

What is your opinion of the old Irish law, was not the duty tolerably well collected under it?—Exceedingly well; there is no question that it was the best law that could be devised.

And the duty was well collected, notwithstanding the general difficulty in Ireland in collecting any duties of Excise?—There is no doubt it was well collected.

It has been represented to us that there is a great deal of smuggling in Ireland,—in point of fact, that the law is almost inoperative in protecting the revenue from fraud; what is your opinion?—I have no doubt great frauds are committed; but I should think the principal part of them are in unentered malt-houses—private malt-houses. At the same time there is no doubt that there are frauds committed by licensed traders, and many detections made.

It has been represented to us that the frauds committed by the unentered houses have prevented a great number of regular traders from renewing their licences?—I don't doubt but that is the case.

And, in point of fact, that illicit malting goes on throughout the whole country without any kind of disturbance to the parties?—There are numerous detections in the illicit distilling districts, daily detections made, and there are many in the principal towns. In Wexford, for instance, there were two or three detections made by the local officers, when I was there about October or November last.

Do you see any great inconvenience to renewing the Irish law as a temporary measure for the purpose of stopping the system, if possible, of illicit malting in Ireland, leaving the English law as it is?—The fact is that I objected to that myself. It was at my own recommendation that our laws were given up. The original papers were referred to me in Ireland, when there was an intention of making the law the same in both countries; and I saw it was impossible to carry our system into effect in England, from the number of persons who dealt in malt and used malt, as compared with Ireland.

Do you mean, by our system, the Irish system?—Yes; there were reports of mine, but I was not able to lay my hand upon them.

You objected to the assimilation of the law?—I objected to the Irish law remaining in Ireland unless it could be extended to England, and that I found was impracticable; and then it was agreed to give up the Irish system and take the English system.

What was the reason for considering it impracticable?—From the number of traders that would be liable to survey in England and Wales. I think there were then about 12,000 maltsters, and perhaps about 70,000 brewers and victuallers, and with all these persons stock accounts should be kept.

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Your plan was to obtain the assimilation by extending the Irish practice to England?—Yes; but I found it could not be done.

Now, after the experience you have had of the working of the English system in Ireland since 1827, what is your opinion with regard to renewing the Irish law, and leaving the English as it now exists?—Why, if the English law cannot collect the duty in Ireland, I do not see why it should collect it in England. We have the same officers in Ireland putting the law in force—if they cannot collect the duty under the law in Ireland, I do not see how they can do it here.

Do you conceive that the revenue is defrauded in England to the extent it is in Ireland?—I should hope not.

When such dealers as Mr. Guinness and Mr. Alexander say that they cannot persevere in the trade of malting under the present law, is not that pretty good proof that the law is less operative in Ireland than in England?—It is certainly inoperative in Ireland.

Is there not a great distinction as to the manner in which malting is carried on in Ireland compared with England, with regard to the people who exercise it?—There are a great many low maltsters in England as well as in Ireland.

Does not the custom in Ireland of allowing the farmers to have kilns for drying their corn give a great facility for malting?—I should not think it does.

How does it happen that it is possible that a great body of farmers are stated to us to make malt throughout the country without any detection, or prosecution, or punishment?—Any change in the law, except the permit system, would not affect them. They are still liable to seizures and penalties, where malt is found making in unentered places, under the law which is in existence, as they would be under the old law. The permit system would be a check on the malt when made.

Was not the old law much more severe?—By our system malt could not be removed any where without a permit. We kept an account of it, in our books, in barrels. The collector's receipt for the payment of duty created a credit, that credit remained in account until it was permitted away: the permit was the debit side of the account, and the balance always appeared: if the stock when taken did not agree with that balance within a certain per-centage, 3 per cent. I believe, the maltster was liable to a penalty for a decrease, and also liable to a penalty for an increase, and the forfeiture of the increase found.

Then there is no permit or stock account now?—No; that was the peculiarity of our system, the permit and stock account.

Against the maltster?—Yes; the efficacy of the Irish system was always condemned until the union of the two Boards, and then they saw the value of it.

When you talk of the old Irish law, do you mean the 45th Geo. 3, c. 53?—Yes; there were some other Acts of minor importance which I cannot charge my memory with.

Do you know whether any report has been recently made to the Excise Board with respect to the state of the malt duty in Ireland?—No, I do not.

Do you know whether it is the opinion of the Board that it is necessary to make any alteration in the law?—I have not heard. I have been in communication with Mr. Alexander repeatedly on the subject.

Then you are acquainted with his opinion, such as he has given to us?—Yes, quite.

Do you not consider his opinion well-founded and worth attention?—His opinions deserve great weight; he is a man of respectability, and has always been a fair trader.

We have the same statement from every respectable maltster in Ireland: therefore it appears that something should be done?—There is no doubt our permit and stock system was perfection itself—the old Irish.

Then, if, since the alteration, there has been a great increase of smuggling both in illicit dealers and the licensed dealers, is it not reasonable to go back to the law which you say was so good?—The public accounts would say that it should be extended to England.

In point of fact, would there be any inconvenience or any injury to the revenue by simply re-enacting the old Irish law for Ireland, and leaving the English law as it is now for England, as an experiment to put down the present system of smuggling in Ireland?—It would put down the smuggling in the malt-houses; but you would not be a bit nearer the unentered malt-houses, except the difficulties the permit system would subject them to.

Would there be any practical inconvenience to having two systems of law in the two countries?—No, I should think not.

The Irish law might be carried into execution by the officers, and the whole business transacted without any public inconvenience, notwithstanding a different law existed in England?—I do not think there would be any inconvenience. Under our system, you would get at the unentered houses, because then they could not have a permit for the malt unless it had paid duty. Dry malt now, wherever it is found, is not liable to seizure, because you cannot tell where it might have paid duty. Under our old system, wherever we found malt, if they had not a permit for it, it was forfeited. In the illicit distilling districts I believe the officers now seize it, taking the chance of an action.

Have you conversed with Mr. Guinness on the subject?—Yes.

Have you conversed with Mr. Crawford?—I called on Mr. Crawford when I was at Cork last.

Do you know Mr. Guinness's plan for charging the duty according to the plan of the premises?—That was our old law; they were charged by assessment as well as survey; they were charged with a certain quantity in the month according to the extent of flooring. The cistern in which the grain was steeped was charged with four-fifths of its contents, and there was a fifth allowed for the swell of the grain. Under the English system, they can put ten inches in a cistern that is fifty inches deep; under our Irish system they were obliged to fill it, and a fifth was allowed for the swelling.

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Mr. Daniel Logie.
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What would you suggest as a remedy for the present alarming state of the duties on malt?—I would suggest a revival of the old Irish permit and stock system. We never lost sight of the malt till it was consumed in the mash-tun of the brewer or distiller; we could trace it through all its stages.

When you say that you would suggest that, do you mean for Ireland, or for the whole of the kingdom?—As a general measure. In fact it is as much wanting in Scotland, on account of the malt drawback, as it is in Ireland.

Do you think it can be carried into effect in England?—I have great doubt of it. It requires such a great number of officers in the opening and keeping 80,000 accounts.

If the duty on malt was effectually secured in Ireland, are you of opinion that the revenue from it would be considerably increased?—I have no doubt of it.

Can you say in what proportion—one-fourth or one-half?—I should not be surprised if it increased a fourth.

Did the maltsters complain of the operation of the regulations under the old law in Ireland?—Oh, no; they were quite content, all those that worked fairly.

Did the officers find any difficulty in carrying the regulations into execution?—Not at all.

Then the law was not altered because of any faults belonging to it, but in order to carry the law of assimilation into effect?—I believe that was the whole cause of it.

You thought that whatever was the law in England ought to be the law in Ireland?—Or whatever was the law in Ireland ought to be the law in England.

But you are decidedly of opinion that the assimilation should be brought about by extending the Irish law to England?—Assimilation was desired; and I of course preferred our law for England. I have Mr. Carr's original ideas on the subject.

Suppose now, in this session—before the session closes—a short Bill was passed, simply to revive the Irish law as it stood before it was repealed, regarding the collection of the duty on malt, would there be any practical inconvenience in carrying it into effect, or would the maltsters in Ireland complain of it?—Between this and the 10th of October it could be done, if it did not take effect till then.

That is, that it might be made to take effect from the 10th?—Yes.

Without any inconvenience to the Excise department, or to the maltsters in Ireland?—I should think not. If you passed a law to that effect, you would have to give every man credit who had malt, as if it had paid duty, to rear your accounts from. You would take for granted that all the malt you found in Ireland had paid duty, and then open an account from that day. The malt season you may consider as being over now. If our permit system and stock account is again introduced into Ireland, the Irish maltsters should be protected from the importation of malt from England or Scotland, where the same strict system would not be in operation.

So that every body would have full notice?—Indeed I should think so, in about three months. Assimilation has not done much good for the revenue of Ireland. Introducing the bere and bigg duty into Ireland has not done much for it; I have very little doubt that a great quantity passed under the bere and bigg duty was barley-malt. That law was passed for the benefit of the Highland districts. I have found, in the Highlands of Scotland, bere and bigg weighing fifty-six pounds to the bushel—in Aberdeenshire.

Then you do not think it necessary to have an exemption in Scotland?—I think not; it is an unwise thing—no man can tell the difference by looking at them.

Is the quality different of the malt after it is made?—They are both alike when they are made into malt. I have taken a handful out of two heaps, one barley and the other bere or bigg, and I have asked a maltster which was which, and he said he could not tell; he must have them both together before he could tell the difference.

Is there a greater expense in making malt from barley than in making bere and bigg?—The expense is just the same, I should think.

What was the cause of there being a difference made by the legislature?—I believe the cause was with respect to some of the remote parts of the Highland districts where the barley did not come to perfection, and on that account the Government allowed bere or bigg to be malted at a less duty.

It made defective malt, of course—was that the reason?—Yes, it was.

But then wholesome bere and bigg will make as good malt as barley?—Yes.

The season that will produce good barley will produce good bere and bigg?—The grain seldom ripens in the remote Western Highlands.

Appendix No. 51.

15th August, 1834.

Mr. *Thomas Bett*, surveying-general-examiner, called in and examined.

No. 51.
Mr. Thomas Bett.
15th August, 1834.

What is your situation in the Excise?—Surveying-general-examiner.

You are, of course, well acquainted with the working of the regulations and the law for collecting the duty on malt?—Yes; I am not in full practice now, as I have not been on survey for ten years.

Do you consider that the regulations are effective for securing the collection of the malt duty?—I think they are as effective as they can well be made, without oppressing the fair trader to a greater degree than he suffers injury by the smuggler.

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And at the same time you consider that the revenue is protected and secured?—Yes; there will be frauds, no doubt, occasionally, but I do not think they are very numerous.

Then upon the whole you feel satisfied that the law is such as may be relied upon without any further alterations or additions?—Nothing occurs to me that would be an improvement. At one time we did not allow them to sprinkle on the floor till the expiration of twelve days; and now that is modified, and they can sprinkle at eight days, all the corn having been fifty hours under water.

Have you found any inconvenience arise from that concession?—No; I do not think we have. There is another very good regulation which operates as a check—the law now will not allow a trader to empty his corn from the cistern oftener than once in four days, so that there is generally a marked distinction between the growth of the corn.

What do you mean by the growth?—The vegetation of the barley on the floor, after having been thrown from the cistern.

Is there much illicit malting carried on by persons who have no licences?—I think not in England.

Or in Scotland?—I do not think there is to any great extent in Scotland; but I have not been in Scotland for two years.

If it had existed to any extent you think you must have heard of it?—I think I must.

Then you have had no representations from licensed maltsters, complaining of being interfered with by illicit traders?—No.

What is your opinion with regard to illicit malting taking place by entered maltsters?—It does occasionally take place, I dare say, but I do not think to much extent.

Do many instances occur of detections?—There are a few, but not many.

There is nothing like a systematic evasion of the law by the licensed maltsters?—I am not aware of it. Some of them may have private cisterns, and deceive the officers; but it is not common, I think.

How many officers are put upon a malt-house?—One officer, perhaps, has a number of malt-houses to survey; it depends upon the situation of them in some instances. One officer has ten or twelve.

How often is he checked by any superior officer?—That depends upon the extent of the supervisor's district; he would, probably, have four or five visits in every six weeks upon him; every malt-house will not be surveyed by the supervisor on each visit, but he will generally survey some one or other of these traders.

What other checks are there upon the conduct of the surveying officers—is there any regular inspection by superior officers?—Occasionally the surveying-general-examiner inspects the books and business.

How often may that happen in the course of a year?—That is very uncertain.

Twice a year, or oftener?—I should think in many cases not once a year, or once in two years. The collector inspects the survey-books every sitting.

But the collector does not inspect the malt-houses and the processes?—No, he does not.

What is the rule about the inspections of the surveying-general-examiners—how often do they go out upon their inspections?—They have no particular times; whenever the Board see cause for sending them they are sent.

Then they do not make their inspections as a matter of course?—Not without an order from the Board. When they are in a district they will probably go through it, without any specific order. I am speaking now as to England.

The Commissioners have been informed by some witnesses in Ireland, that the price at which malt is sold in England in the market is not sufficient to cover the first cost of the corn, the duty, and the cost of manufacture?—There are many causes that induce a maltster to sell at times even at a loss; he may want to make up a sum of money to pay his duty, or he may be anxious to purchase a quantity of barley.

Suppose, instead of taking the price of a particular day or a particular market, you took the average price for a particular period, and if that is not equal to the cost of the barley, and the amount of the duty, and the expense of manufacture, does not it show that the duty cannot have been paid?—It would show that there must be something wrong; but there is such a difference between the malt made in different parts of the kingdom, that there must be a great difference of price.

Have any reports been lately laid before the Board by the surveying-general-examiners upon the state of the malt law, and the collecting of the duty?—I am not aware of any special reports.

Do you know whether any memorials have been presented by the trade, complaining of any part of the regulations?—I am not aware of any.

Then, in point of fact, every thing is going on quietly with respect to the collection of the malt duty?—I have not heard of any thing to the contrary in England; there have been complaints from Ireland about a twelvemonth ago.

Do you think that the regulations respecting certificates were useful?—We could not carry them on. Perhaps a maltster will send from Ipswich or from Yarmouth four or five hundred quarters of malt in a vessel, consigned to a house here in London, and there is only one certificate with it; but it cannot all be carried away in one waggon, and there are many other difficulties besides that; and, perhaps, the worst of all is, that you cannot keep stock satisfactorily. I beg leave to observe, with respect to the malt licences, where a maltster has two malt-houses, that regulation rests upon another Act of Parliament, the Licensing Act, and he is only required to take out a separate licence for the first year, and then in the succeeding year all the malt-houses are under one licence. The Act says, that the licence shall be only for the premises entered at the time.

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Mr Thomas Bett.
15th August, 1834.

Have you any thing to suggest by way of improving the present state of the law?—Nothing occurs to me at present that would be an improvement. We are continually endeavouring to improve it.

Both with respect to the regulations, and the administration of them, do you consider the business to be satisfactorily conducted, with reference both to the revenue and to the trade?—I do.

Many complaints were made to the Commissioners in Scotland of that regulation which compels the maltster to empty all his cisterns at the same time?—If they are in the same premises, or under the same roof, or so connected, that there is any internal communication, then they are required to empty all at the same time; and I think that is necessary, because, if it were not so, they would be able to steep in one cistern, and to replace a floor that had been steeped in another cistern. That law has been in force now for twenty years.

They state that that law is not so applicable in Scotland, because in Scotland they use several stories, and in England they are all upon the ground floor?—There are places in England where there are two, three, four, five, or even six stories; then it is true that they divide the floors, and perhaps in the Scotch malt-houses the floors extend all along.

Do Scotch distillers * purchase their malt, or make it themselves?—Many of them make it, I think.

What regulations are there for protecting the revenue from evasions of duty, in consequence of the facilities that arise from the same person being both maltster and distiller?—I do not see that he has any greater opportunities than others.

Is he obliged to carry on the two trades in separate premises?—If it is upon the same premises, the malt, as soon as it is measured, is locked up by the officer, and then, upon a notice being given, it is taken out again for grinding and mashing; and if it be at a distance it is locked up, and forwarded under a permit to the distillery; and there it is locked up again, and it remains there twenty-four hours.

THOMAS BETT.

APPENDIX No. 52.

10th November, 1834.

No. 52.

Mr. Josephy Sayell.
10th November, 1834.

Mr. *Joseph Sayell*, retired officer of Excise, called in and examined.

You are a maltster at Exeter?—I am.

Is there much malt made at Exeter and the neighbourhood?—Not very extensively; it is a considerable cider country, and there is not so much malt made use of as there is in many other counties.

Have you any thing to propose with regard to the existing regulations?—I am not aware that they could be very materially amended: the principal thing of which the trade complain is the reduction of the allowance from 20 to 17½ per cent. upon the couch and cistern gauges; that, together with the charges which are at times made by the gauging upon the floor, operates as an additional duty to the extent of 2*d.* a bushel on the quantity of barley put into steep, as will be seen by the following return of the quantities steeped, and amount of duty paid for the last six years:—

A RETURN, shewing the quantities of Barley steeped and charged with Duty; the number of Bushels charged less and more than the quantities steeped in each year; the Excise Rate of Duty; the Rate actually paid; with the average Price of Barley, and Retail Price of Malt, for the six years ending 5th July, 1834.

	Bushels of Barley steeped.	Bushels charged with Duty.	Number of Bushels charged less than the quantity steeped.	Number of Bushels charged over the quantity steeped.	Excise Rate of Duty.		Duty actually paid.		Average price paid for Barley at Exeter.		Retail price of Malt.	
Year ending					*s.*	*d.*	*s.*	*d.*	*s.*	*d.*	*s.*	*d.*
5th July, 1829	3,569¼	3,556	13	....	2	7	2	6¾ 1041/3509	4	7½	8	0
Do. 1830	4,369	4,334	35	....	2	7	2	6¾ 9/43	4	11½	8	0
Do. 1831	4,557	4,626	..	69	2	7	2	7¼ 9/43	4	7½	7	6
Do. 1832	7,747	8,040	..	293	2	7	2	8¼ 1313/1747	4	8½	7	6
Do. 1833	8,674½	9,050	..	375½	2	7	2	8½	3	9	6	6
Do. 1834	5,262½	5,479	..	216½	2	7	2	8¼	3	4	6	6

What is the result of that return?—The result is, that in the year 1829, before the reduction took place, the duty actually paid was 2*s.* 6¾*d.* and a fraction; the next year it was also 2*s.* 6¾*d.* and a fraction; the next year it was partly under the new and partly under the old

* I understood this question to be, "Do Scotch distillers, &c.," and to which country my following answers are all applicable, and not England. But if I mistook the question, and the distillers in England were intended, then my answer is that I think the distillers in England do not make much, if any malt, but buy the whole, or the greater part of what they use; and if they made their own they would have no revenue advantage in doing so, nor would they be under any other restrictions than other maltsters working for general consumption, because they can make no claim for any allowance of malt duty for the malt they may consume in manufacturing spirits.

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system, and then it was 2*s.* 7¼*d.*; the following year, 1832, it was 2*s.* 8¼*d.* and nearly half a farthing more; the year 1833 it was 2*s.* 8½*d.*; and the year 1834, 2*s.* 8¼*d.*, exhibiting an increase of duty upon the trader to the extent of nearly 2*d.* a bushel.

Are there any other complaints that you have to make?—Some make a complaint that they are not allowed to wet upon the floor till it is too late to be of any benefit to them; but I do not think that is a restriction which affects the trade seriously; and if the removal of it was likely to open the door to any sort of fraud upon the revenue, we would rather it should remain as it is.

A good deal of evidence has been given to shew that the trade is very much injured by the regulations about wetting?—If the corn is continued fifty hours in steep, I do not think the indulgence of wetting it at an earlier period could be of any serious injury to the revenue. There are two modes in which the revenue would be affected by allowing the unlimited wetting of corn upon the floor; one is, that the trader would keep it a less number of hours in steep, and then take advantage of his liberty to water it upon the floor, and thereby save 2, or 3, or 4 per cent. duty in the couch and cistern gauges, or he might introduce corn into the young floors from the cistern; but, as I before stated, I do not think the revenue would be liable to any serious injury by conceding the indulgence of wetting at the end of six days instead of eight, provided the restriction was continued of keeping the corn fifty hours in the cistern.

With regard to the barley-books, do you consider that they are of any use?—I consider that they are of no use whatever: I cannot see how they can possibly be of any use. The time which the steeping of corn requires to be kept in the cistern is so long that it is scarcely possible for a person to run the risk of steeping without a notice, in his regular entered cistern in his malt-house; and, if he did, a certainty of detection would follow if the officer did his duty.

Is there any other complaint made by the trade?—There is one complaint which has been made by some of the trade, of the power which the Crown possess under some of the Acts, of following the goods and making seizures for non-payment of duty, after it has left the trader's premises: that may perhaps operate, in some cases, with considerable hardship; for instance, where the master of a vessel has advanced nearly the value of the goods, merely for the purpose of freighting them to market, if those goods are seized by the Excise, he is a loser of his money; and where the Crown have ample security for the payment of the duty, I cannot see why they should take that trouble.

Do you mean by the Crown seizing the goods after a *bonâ-fide* sale?—No. I do not think they have the power to seize the goods after a *bonâ-fide* sale; it is only while the property is held in trust, a sum of money having been advanced upon it by the party holding it, but no actual sale taken place.

Is there much evasion of the malt duty in your part of the country?—I think not; I do not think there is a trader in the city of Exeter that attempts to evade it at all.

Is there any malt brought from other parts into your market?—A great deal brought from country parts.

Does the price show that the duty has been paid, or is it low?—The price is lower than we could vend it for; and frequently customers would give us the preference if we would sell malt at the same price, which we are obliged to decline doing.

How does it happen that they can undersell you?—I can only account for it either that they must evade some portion of the duty, or that their rent, and taxes, and expenses, are less in the country than in large towns, and also that they are frequently compelled to submit to a reduction in the price of the article to raise the money to discharge the Excise duties when they become payable.

Does the difference of price correspond with the difference in those charges?—No. I think it is more than the difference of those charges would possibly amount to.

Is the necessity of selling in the way you mention so frequent as to account for the difference of price added to the difference of charges?—No, I do not think it is.

Then is the proper conclusion to come to, that the duty is not altogether paid?—In some cases I have no doubt that is the reason.

Is this sort of malt constantly in the market?—Yes; a person can invariably be supplied with malt in Exeter, at 6*d.* a bushel less than we can manufacture it for.

Is it as good?—No, the quality is not so good.

In point of fact is it more difficult for an officer to secure the duty in the country parts than it is in the towns?—I have here a copy of a malt-survey book: these are actual surveys made, showing the manner in which a malt-house is surveyed in an officer's residence, and by that it will appear that it is frequently surveyed—twice or thrice a day; so that from their being so continually upon the premises a man must be mad to attempt to evade the payment of the duty. Detection would be nearly certain if the officer understood and performed his duty, whilst in the country an officer is only required to survey malt-houses five times in a fortnight, sometimes being three days wide in his surveys, consequently it allows the maltster a much better chance of evading the duty than any person can possibly have in a place where the officer resides.

So that the business is actually carried on under quite a different scheme of controul in the country?—Very different.

What is your opinion with respect to the long credits allowed to maltsters; do you think it is favourable to the trade?—It is very unfavourable to the trade; but I think it is favourable to the community.

Why is it unfavourable to the trade?—Because it creates such a tremendous competition, that it reduces the profits to so low an ebb that it is not worth a person's notice.

How is this competition brought about?—By a number of persons of small capital making entry, who carry on the trade to the fullest possible extent they can, and when the duties

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Mr. Joseph Sayell,
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become payable, they are compelled to effect sales by some means or other, to raise money for the payment of the duties.

Have they not time to make sales before the duty is payable?—They have plenty of time to manufacture the malt and to effect the sale of the article, that is, if they can get a market for it. Here, in the neighbourhood of London, they can send it to market and sell it; but at Exeter, and in the west of England generally, we have no market, except by either having public-houses of our own, which we let upon the condition to supply the parties with malt, or by selling it to other publicans and small brewers. There is no public market to send it to in larger quantities.

Then upon the whole you, as a maltster, are satisfied with the present regulations, with the exception of those points you have mentioned?—With the exception of the reduction of the per-centage upon the making malt. That difference of duty is paid entirely by the trader out of his profit; not paid by the public, as all duties ought to be paid by the consumer.

Supposing the allowance was restored to twenty, would not there be a corresponding reduction in price?—No, we should pocket the difference; but we cannot now make people believe that we pay more than 2*s.* 7*d.* duty. The Parliamentary duty is 2*s.* 7*d.* a bushel, whilst we find that we pay upon the quantity we steep, 2*s.* 8½*d.*

Will not the general competition of trade always put upon the consumer the whole amount of duty paid by the maker of an article?—It will so undoubtedly; and where a duty is put but on at once, there is always such a variation made in the price that the consumer pays it; this is such a small variation that no difference in the price could be made to meet it.

JOSEPH SAYELL.

APPENDIX No. 53.

8th September, 1834.

Mr. *Joseph Taylor*, Maltster, called in and examined.

No. 53.
Mr. Joseph Taylor.
8th September, 1834.

You reside at Bishop Stortford?—Yes.

You carry on the business of a maltster to a considerable extent?—Yes; I am also engaged as a commission man for the greater part of our district.

What is the district?—Cambridgeshire and Essex, as well as the part of Hertfordshire in which I reside.

How do the Excise regulations under which you carry on the trade affect your convenience and interests?—I should say, in a great measure, they are every thing that is inconvenient. I think the Excise laws, as they now stand, to the fair trader are the most inconvenient and the most oppressive of any thing that I know.

Will you explain in what way?—That would be going into an immense matter, it affects the whole process of malt-making. We do not make malt according to our own views, but we are directed to make it under certain rules and regulations, all of which, in my opinion, or at least the greater part of them, are contrary to the good mode of making malt; for instance, by law, we are obliged to keep it under water so many hours, not less and not more, all of which ought to vary as the season varies, whether it is a hard year or a soft year; but if it is the softest year that ever was, we are obliged to keep it forty hours under water, although it may injure the malt. The fact is, that we are not malt-makers, according to our own views of malt-making, but we are malt-makers according to the direction of the Excise.

Do you think that you could produce a better article if you were left to yourselves?—No doubt.

Do you think you could produce it at less expense for manufacturing?—I think we might; but we manufacture an article which another manufacturer takes, and therefore we are not the consumers. I think we could make it better for the consumer.

So long as there is a duty on malt, is it not almost impossible to avoid this inconvenience of interfering with the process of the manufacture?—I think Government have never turned their attention sufficiently to protect the fair trader and to prevent fraud; that an immense fraud is going on at this moment, I am well aware. I am in the habit of seeing immense quantities of malt both in the country and in London, much of which is purchased in the London market, which I know can never have paid the duty, or it could not have been sold at the price.

Is that matter of constant occurrence?—Daily, and to the injury of all our trade in our part of the country. I think that has rather increased of late.

What period would you go back to?—Seven years.

To what would you attribute the increased evasion of duty?—I cannot say.

Was not the law some time ago more strict than it is now?—No, it was attempted to be made more strict; but it was passed in that way which any body might evade, and therefore it was repealed, that is, as regards certificates. There was a law passed that all malt should be permitted, and I always told Mr. Carr and Mr. Goulburn, that that would not answer, and so it proved; because, though we did not evade it, we might have evaded it if we chose, and therefore that was repealed. That the duty is evaded to an enormous extent I am certain. I believe I am not going too far when I say that the maltsters, in our part of the country, have ever been considered honest maltsters. Now we, for the last two years, have been losing money by our trade, and I come to the market at London and see malt of nearly

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the same quality bought at 5*s.* to 7*s.* a quarter less than I can afford to sell my own; and I know, from that very circumstance, that that could not have paid the duty.

What do you consider to be the per-centage of the present duty on the value of the barley?—It is about 20*s.* upon 30*s.*, that is, 66 per cent.

Do you think there would be much more malt made if the duty was lowered?—There is no doubt of that.

It would diminish the temptation to fraud?—No doubt; and as it would lower the price of the manufactured article, it would increase the consumption. There can be no greater proof than taking off the duty on beer.

Supposing the duty were reduced one-half, do you consider that it would add to the consumption so much as to produce the same amount of revenue?—I think not; because if it were reduced half, it would require double the quantity.

Are you acquainted with the malt business in any other part of England?—No.

Do you know what is the general character of the dealing with respect to the payment of duty, whether it is fair or otherwise?—No, I am not aware how it is paid in other parts of the kingdom; but, as I stated before, there must be some places where the duty is not paid. I think Government might put us under a greater restriction as to paying the duty.

Do you mean by paying more promptly?—No, that might not be amiss; but I mean by making us pay more positively for the quantity. Now, for myself, I shall pay more for the last year than I ought by law to pay; because we do not get so much allowance now as we used. It has been altered from 20 per cent. to 17½, that was about three or four years ago.

What was the reason of that change?—We thought that that would secure the revenue better.

Who do you mean by 'we?'—The trade. We waited upon Mr. Goulburn upon the subject; there was somebody from Walden. I think Mr. Adams from Ware was with us, and myself from Stortford. It was at the time when we considered the certificates obnoxious; and we said to Mr. Goulburn we are willing to do any thing if you will get rid of those. And we stated then, that, if he considered the allowance too much, we should be willing to give up some rather than be plagued with the certificates.

You are aware that now Mr. Adams complains of it?—Yes, he does, and well he may; because it makes him liable beyond the amount of 20*s.* 8*d.* per quarter.

Although the interference of the Excise is inconvenient with regard to the process of the manufacture, could the regulations be much improved consistently with securing the revenue?—That is a matter which I should be sorry to answer in a hurry, because I think it requires a great deal of consideration. It is my interest to secure the revenue.

Under all circumstances, do you think that the present regulations require much change?—Yes, I think they do. I think so, for this reason, because every year's barley varies so much; some years we may want the change, and some years we may not; there are some years when barley would not require to lie so long in the couch as we are required by law; at one period of the year it must be twenty-six hours, and at another period thirty hours; the alteration of thirty hours has not taken place many years. I think that alteration is a very bad one, because sometimes it lies too long in the couch, and the process on the kiln sometimes is very objectionable. We are not allowed to put part of one wetting on the kiln with another. Now that is sometimes inconvenient. All that was done for the purpose of securing the revenue. I think sometimes we require less time in the steep than we have—in some years more time; we can always have more time by giving notice, but less time is sometimes required.

Must not there be great difficulty in suiting permanent regulations with the variations of season?—The permanent time is now forty hours; it might be made a little less.

Have the trade made any representation of late to the Excise asking for any change?—No.

Then it would appear that there is not any complaint in the trade?—I do not think so, because we have so often made representations without getting relief; there have few applications been made to the Excise or to the Government but what I have been a party to them, and I have seldom found that we have succeeded in our applications.

JOSEPH TAYLOR.

APPENDIX No. 54.

8th September, 1834.

No. 54.
Mr. Edward Chuck.
8th September, 1834.

Mr. *Edward Chuck,* Maltster, called in and examined.

You are a maltster residing at Ware?—Yes, I have been a maltster there for twenty-eight years: I succeeded my father.

What is your opinion with regard to the present regulations for collecting the duty on malt?—My opinion is, that if it was possible I would make them stronger than they are, with one or two little exceptions. But there is one subject upon which our townspeople were disposed to meet and petition, and that subject is this. The old established law allowed a gauge of 2θ per cent. upon steeped barley; how it came to be altered I do not know, but it was altered from 20 to 17½ per cent. Now, that has had the effect of increasing our duty, which never could have been the intention of Government beyond the established law; for the law is 20*s.* 8*d.*, and in many cases I have paid duty which amounts through that alteration to more than a guinea.

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No. 54.
Mr. Edward Chuck.
8th September, 1834.

Do you know by what Act it was altered?—I do not. With respect to the restrictions my opinion is, that the restrictions are better for the fair trader. There are certain trifles that we should be glad to dispense with; but if we did, it would be a sort of premium to the fraudulent trader, and, with the exception of that single thing I have mentioned, I have no complaint whatever to make.

It appears that the reason for making the alteration was to meet the practice of wetting?—In that respect it is a door to fraud, in my opinion; if you were to give leave to wetting, it would open a door to them to mix steeped grain and unsteeped grain.

Does the law allow them to wet?—The law allows them to wet after a certain time, when wetting injures the quality of the malt. There is certainly a time in the early period of the vegetation when wetting would be beneficial in an unkind season, perhaps one year in seven; but we would rather sacrifice the privilege of wetting than to have it, because it would open a door to the fraudulent trader, and most of the respectable men in the trade consider that the restrictions are for the benefit of the fair trader. But there is one thing which does no good to the revenue, and that is the barley-books, which cause us a great deal of trouble without any benefit to the revenue whatever; they have been introduced in different ways about twenty years ago, but they certainly are not of the least use whatever.

Are there any other forms or regulations which you think might be dispensed with?—I have nothing else whatever to complain of, except the change from the 20 to the 17½, which was only made about four years ago, which has had the effect of raising the charge of the duty 8*d.* or 9*d.* a quarter at least.

Is there in your opinion much evasion of the duty in England?—I can only say that at Ware we go justly to work—we work as closely as men can do; but malt frequently comes to market from Norfolk and Suffolk, and from the West of England, 5*s.*, 6*s.*, and sometimes even 7*s.* a quarter under ours; then I should make allowance for our better quality; but one cause of malt being bad is the running the duty. I should say that, supposing the difference to be 6*s.*, half of it may be owing to the difference of quality; but I think the duty must have been evaded. I would beg leave to suggest another thing: I think there should be this distinction made; there are innocent mistakes that might be looked over, but where fraud is completely brought home I think they never ought to mitigate the penalty.

Are there any instances of proceedings in the Exchequer against maltsters?—I do not think there have been so many lately as there used to be; I never heard of a thing of the kind in our county.

Appendix No. 55.

8th September, 1834.

No. 55.
Mr. Samuel Adams.
8th September, 1834.

Mr. *Samuel Adams*, Maltster, was called in and examined, as follows:—

You reside at Ware, and carry on the malt trade to a considerable extent?—I think I have paid more duty than any other man in the last ten years; but the trade is so bad now, that I think I shall make less.

What is your opinion with regard to the existing regulations for collecting the malt duty?—I think there cannot be any better mode of collecting it than what exists.

There is no particular regulation which you have to complain of?—None at all, except the 2½ per cent. that was laid on lately. We made malt very short upon the floors, and that is a tax upon the maltster of from 6*d.* to 8*d.* more than the malt we actually make. We used to be allowed eighty, so as to give us twenty bushels in one hundred, and now they take two and a half off.

How does it operate?—It operates so, that we pay about 6*d.* to 8*d.* a quarter more than the actual duty.

What was the reason of the alteration?—I cannot say.

Was not it connected with wetting?—Yes; but we never wet at Ware.

In what part of the country do they wet?—In all the western counties of England, but nowhere in Hertfordshire or Bedfordshire.

Do they wet in Suffolk?—I think they do, and in part of Norfolk.

In the north of England do they wet?—I do not know; I only know by seeing the corn that they work the spear quite out, but the London brewer does not like that at all.

Have you ever complained to the Excise upon this subject?—We have all complained of it; we have said that if this is not taken off we must petition; and the supervisor himself admitted that we paid about 6*d.* to 8*d.* a quarter more than we ought to pay.

Is there any other regulation you have to complain of?—No, except that the barley-books are of no use. We are obliged to keep barley-books at every malting. Now I have maltings at different places, distant from each other, and I am obliged to trust to the man to put down the steeping in the barley-book, and if there was any mistake I should suffer for it; but it is of no use whatever.

It is a sort of check upon your stock of dry barley?—Yes; it gives the fair trader a great deal of trouble, without any necessity or any advantage to the revenue.

Are there any other forms that you are required to adhere to which you think might be

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Mr. Samuel Adams.
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dispensed with?—No, I do not require any alteration, and I do not think there could be any alteration made for better securing the duty.

Then you do not think there is any necessity for making a change?—I think not; I think if any change is made it may be the worse for the fair trader, because if any door is opened for fraud it will be the worse for the fair trader. I do not believe at Ware there has been any attempt to evade a bushel of duty for a great many years.

Do you think it is done in other parts of the country?—I cannot say.

What is the general opinion of the trade upon that subject?—The general opinion is that it is not done half so much as it used to be if people are allowed to wet; it certainly may be done.

What objection would there be to preventing wetting any where?—I do not know, but I think some time in March and April if there was a little wetting allowed it would do the corn a great deal of good, but we never do it; we just sprinkle the floor a little to prevent the dust flying, but not so as to touch a grain of the corn.

Do you consider that as one cause of your corn bearing such a high character in the market?—Yes; if the brewers had any suspicion that it was watered after drying they would not buy it, because the liquor would turn sour in a very little time, and therefore the brewers will not buy a bushel that has been watered if they know it; but that has not been practised in Ware, I should think, for these hundred years.

Do you think there is much illicit malt made by unlicensed persons?—I know of nothing of that sort in our county.

Do you think it exists in any other part?—I cannot say at all.

What is the present price of malt?—To-day I have sold it at 60*s.* and 62*s.*

What is the last price of barley?—The last price I gave was 36*s.*; for the finest sort, from 34*s.* to 36*s.*

What is the duty?—20*s.* 8*d.* a quarter.

Then, in fact, between the duty and the price of the barley, it comes to nearly the amount that you sell it for?—There has been no profit—indeed there has been a loss. I sold some malt to a brew-house in London, upon which I lost 1*s.* a quarter. There is very little profit indeed upon malt this year.

Some of the principal maltsters in Ireland stated that they thought duty must be evaded in England, because the price which the malt sold for would not cover the price of the barley and the duty?—The last barley I purchased was at 31*s.* to 32*s.*; the duty was 20*s.* 8*d.* a quarter upon that, and then we consider the cost of making about 3*s.*, without any profit; and then to get it to London it costs us another 1*s.*, and we sold that at 58*s.*; and I am sure that upon the whole I lost 1*s.* to 1*s.* 6*d.* a quarter by decrease, and we sold at 58*s.* and 59*s.* I think the whole of the malt upon which I paid 20,000*l.* duty will not pay me a 1*s.* a quarter profit. I bought some barley on Saturday, for which I gave 36*s.*

SAM. ADAMS.

APPENDIX No. 56.

9th September, 1834.

Mr. *William Westrup*, Maltster, called in and examined.

No. 56.
Mr. William Westrup.
9th September, 1834.

You reside at Bromley in Middlesex?—Yes.

Do you carry on the malt trade to any extent?—Not to a great extent; about twenty quarters a week.

Is there much malt made in your part of the country?—There is about the suburbs of London; but I am not much acquainted with the large maltsters.

What is your opinion with regard to the regulations by which the duty on malt is collected, as affecting the convenience or the interests of the trade?—With respect to the manner of making malt, there is a restriction as to sprinkling; they say that after eight days you may sprinkle, but that is the time when you want to get the moisture out of the malt, and therefore you do not want to sprinkle then: the intention probably, of the revenue, is to prevent a man from working younger corn with older corn. Now I cannot help thinking that the barley-book regulations and the malt-delivery regulations were beneficial; some years ago they took away the regulations respecting the receipt of barley and the delivery of malt, which I think were useful. I am looking to the benefit of the honest trader.

Are those books kept now?—No; they are removed.

And you think they ought not to have been removed?—My opinion is that it was a great check.

Do you mean that since they have been removed the duty is more evaded than it was formerly?—There is not so much check upon it; if a person is allowed to deliver malt as he pleases, it is an opening to fraud, because he is more free from control.

What is your opinion with regard to the evasion of the duty: is it extensively evaded by licensed maltsters in England?—In my part I think it cannot be; for instance, supposing I were disposed to evade the duty, we are liable to be surveyed two or three times a day, on account of a distillery being adjoining to us; but in private rides in the country there may be an opening for that, and particularly where there has been an exciseman residing a long time at one station. I should say that twelve months is quite long enough for an exciseman to remain.

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Mr. William Westrup.
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Are they allowed to remain much longer than that in the same situation?—I believe they are allowed to remain some years sometimes. It is quite known to the Excise that about seventeen years back the duty was run, by the exciseman and supervisor conspiring with the tradesman. The supervisor and exciseman and the trader were all united together, and therefore the long residence of an exciseman is a temptation, because it would not answer a man's purpose to have any particular intimacy with the Excise merely for one year.

Do you think these practices have been put an end to by the new regulations?—I do not see any thing to prevent frauds more than what there was formerly: the removal of the barley-book and the delivery-book would rather give a facility to fraud.

When were the delivery-books removed?—It was at the time of the new Act, when there was a removal of various grievances.

What other ways have the maltsters of committing frauds?—If they put in a new wetting of corn, and get it out without the notice of the Excise, they may evade the duty; they can do it in the country parts, away from the Excise; and there is an opening there, in consequence of their not being so closely inspected.

Is not the sprinkling a step towards committing of fraud?—If you sprinkle, you are supposed to commit a fraud, if you are ever so honest; but I do not see the object of preventing a man honestly and fairly assisting his corn a little; but now you must not do it till after a time when it is of no use, and therefore it would be as well to say absolutely that a man should not sprinkle at all.

Are there any other regulations with regard to making malt which are of no use, and which are particularly inconvenient to the trade?—I do not see any thing to a fair trader; the gauge is supposed to be rather in favour of the trader than otherwise. There is one thing I have thought of, that is, that the quantity of bushels should be given to the trader when the strongest gauge is taken; I do not know why the trader should not have the quantity of bushels then stated, instead of so many tenths; the specification is, that they make it so many tenths, and then they take it home, and the trader knows nothing more of it; but I think the trader should then be informed of the number of bushels, and then he would be able to see whether it is correct.

Have the fair traders much reason to complain that they are undersold in the market by traders who are not fair?—There is a great complaint of that; generally speaking they suppose that the malt cannot be made fairly, or otherwise it would not be sold so low.

Where does that malt come from which is supposed not to pay the whole duty?—I could not undertake to say that: of course the London market is the great receipt for all malts, but any of the country maltings that are very rarely surveyed may be the places that it is received from.

What makes you say that the country maltings are surveyed rarely?—They cannot be surveyed so often as I am, having a distillery close by.

You think that advantage is taken of this want of more frequent survey to get malt into the market that has not paid duty?—Yes.

Is the price of the malt in the market sufficient to pay the cost of the barley, the expense of the manufacture, and the duty?—I do not think it is.

Then, in point of fact, the price is a proof of the evasion of duty?—The price seems to be a proof of that, unless the trader loses profit so much that he cannot go any further.

There must be either a loss on the part of the trader, or an evasion of duty?—Yes.

Then how is it possible for a fair trader, under these circumstances, to carry on his business?—It is a hardship upon him. I do not see how they can do it; indeed I should say they cannot. The evasion of duty may be carried on to a great extent in some places.

For example, how can you stand in competition in the London market against the malt which comes from the country, which is made under different circumstances?—In some cases I have had a loss; but my malting is not large, and my other business is large; but I should say, that if a maltster had to live upon the profits of his trade, he could not live upon the trade fairly.

Then the business is in such a state that you would not embark increased capital in the trade, or recommend a friend to do so?—No. There is one thing I have had in contemplation, and that is the small quantity of grain used in distilleries; their method of fermentation is by yeast: now we wonder why there is not more malt consumed, the population being so much increased; but if you consider the quantity which the distilleries did use, and that they use scarcely any now, it is a great injury to the revenue.

Are you acquainted with the manner in which the Excise officers conduct the business; do you know whether there are surveys made by superior officers?—I think not so much as there were at the time of the detections: there were runners employed, who came down unawares.

What class of officers were they?—I do not know; but they were called runners from the circumstance of their coming down unawares, and they got all they could from any detections that they made.

Is that practice discontinued?—I think it is.

You believe that a great deal of duty is evaded?—I should say that the price of barley and malt gives me reason to think so.

Do you know whether other persons in the trade agree in that opinion?—There are many that do.

Do you think that the system of evading the duty is on the increase?—I do not think it is on the increase.

What would you suggest for the purpose of checking the practice of evading the duty by

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collusion between the officers and the traders?—I should put on the barley-book regulations again, and the malt-book; and I would have the officers removed more frequently.

You would have the stock kept of both barley and malt?—Yes.

Would you have permits?—That would be a sharp remedy; but I do not see why I should say any thing against it; but I think the barley-book and delivery-book must be a check, because then a man could not take in 100 quarters of barley, and say that he had never had any.

Have they any power of examining your account-books?—Not now.

What is the present price of malt?—It varies from 50*s.* to 60*s.*; it depends upon the quality.

What would be the price of barley used to make the best malt?—From 37*s.* to 38*s.* would be required to make malt at 60*s.*

How much barley do you reckon for a quarter of malt?—There is not a great deal of difference in the quantity after being made; that will only give a profit of about 1*s.* or 2*s.* per quarter.

Where is the high-priced malt generally made?—At Ware in Hertfordshire.

You say that some malt is sold at 50*s.*; where does that come from?—From Suffolk and Norfolk.

What does that barley cost?—About 32*s.* or 33*s.*

Then with respect to the malt that sells at 50*s.*, the barley and the duty together would come to 52*s.* 8*d.*, therefore there must be a loss of 2*s.* if the duty is paid?—Yes.

Wm. Westrup.

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No. 57.
Mr. John Lyall.
9th September, 1834.

Mr. *John Lyall*, Maltster and Brewer, called in and examined.

You are a maltster residing at Chelsea?—Yes; I am a maltster and brewer likewise.

Do you carry on the business to any extent?—Last year about 2,300 quarters; the year before that I made 4,300 quarters.

With regard to the regulations of the Excise, have you any thing to suggest by way of improving them?—I should suggest the being allowed to liquor at five days instead of eight, as frequently, in using steely barley, by want of that liquor we do not make the malt so good as we ought to do. This season I bought some west-country barley which was heavy barley, and it was steely, and consequently the malt was imperfect; it was hard and steely instead of being mealy. Now, by using the liquor at five days instead of eight, much of that would be obviated; the vegetation would go on well, and by being debarred from liquoring till the end of eight days it is injured materially. I think it would be a great improvement, without exposing the revenue to be affected. Where men are dishonest, of course they will always practise fraud; but I do not see how the revenue could be affected by maltsters being allowed to sprinkle after five days.

Is there any other regulation which you think might be improved?—I must premise, first, that I am a brewer as well as a maltster. I find that my trade is materially affected by the Scotch ale, and I find that the malt duty in Scotland amounts to about £500,000, and in England £4,000,000, and consequently, I imagine that as they send a large quantity of beer to England, they must be running a great deal of malt.

Is that the only ground upon which you go?—No; I have inquired occasionally the quantity of ale which arrives per week in London, and it is very large, and the malt duty bears scarcely any proportion to the beer that comes here, and what may be presumed to be used in Scotland.

Then with respect to Ireland?—It is still worse in Ireland: now all those are disadvantages to us as brewers.

Do you think that in England the duty is very generally paid?—I think it is, with the exception of some places in the country; the malt that comes from the country is frequently sold very low, and that leads me to infer that either they buy the barley very cheap, or there may be a little evasion of duty.

Judging from the price of the malt in the market, do you think the duty is evaded?—I think in the country places it is evaded; as ship malt is sold at very low prices in Mark Lane.

Do you find that the malt that comes from the country interferes very much with your trade?—Not as a brewer; but if I was merely a maltster, I would not enter into the trade on that account.

Do you malt principally for your own brewery?—Yes. I think the wisest system that ever was adopted by the Excise was the certificate system, which brought up the price of malt in the trade 3*s.* or 4*s.* a quarter more than it otherwise would have been, and then the maltster made a living profit.

Was not the certificate system got rid of upon the application of the principal maltsters?—The principal maltsters might not like it, but there is no doubt that the revenue was protected by it. Mr. Ford, of Nine Elms, was secretary to the Society for the Protection of Maltsters, and I inquired about it of him, and he seemed to think that the clamour was made by interested parties to get rid of the certificate system.

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You think it would be beneficial to restore it?—I think so for the revenue.

Are there many in the trade that would agree in your opinion?—I should think that the Hertfordshire maltsters would; they are the principal men, and they are men of high character and large property; but perhaps the trade generally might not like it.

What is your opinion as to the manner in which the Excise officers do their duty; in surveying the maltsters, is it strictly done?—Yes; there is not much evasion that comes under my observation.

Is there any thing else you would suggest in order to put matters upon a better footing?—No.

JOHN LYALL.

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9th September, 1834.

Mr. *George Cole* called in and examined.

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Mr. George Cole.
9th September, 1834

YOU are the manager of a brewery company at Twickenham?—Yes; I manage the malting for our own brewery; we malt not quite so much as we brew.

What is your opinion of the existing Excise regulations, so far as they affect the interests of the malt trade?—I do not think that the duty is, generally speaking, fairly levied; I think the time at which it is taken is as bad as possible; it is taken in the cistern. Now the increase in the cistern will sometimes be more in proportion than upon the floors, provided it is worked fairly and closely; and it may be *vice versâ* if it is worked very much upon the floors, if people chose to try to evade the duty by liquoring. In my cistern it rises much more in proportion than it would do upon the floor; the rise in my cistern is occasionally as much as a third—at least twenty-eight inches will occasion a rise up to thirty-six.

And you are allowed only seventeen and a half upon one hundred?—Yes; and that is not quite one-fifth.

What was the reason of changing the allowance from twenty to seventeen and a half?—I do not know. There is one plan that has struck me as likely to be efficacious against those that wet upon the floor, and that is, if it could be managed, to take the gauge the last day upon the kiln. The present plan of charging is, that it is gauged first in the cistern, then in the couch, and then twice or three times upon the floor, and the best of those gauges decides the duty; they take the average of the gauges.

And you propose that it should be taken upon the kiln?—I think it might be taken more correctly in that way, because the malt is made then; but it should be taken as near to the time of throwing off the kiln as possible.

Is there no account taken at all of what comes off the kiln?—No; under the former Act the officer was allowed to do it for the purpose of making a certain allowance, but that was repealed in 1830.

Is there any other alteration that occurs to you which might be made with advantage?—I do not think there is any plan that would be so likely to give the duty correctly as that. Of course the allowance for the roots and the heat is a matter for consideration; I think that should be about 12 per cent.

Do you think the duty is evaded to any extent in England?—I cannot speak with certainty, but I should think it is, from the kind of malt I see in the market occasionally, and the prices.

Do you think that the prices are too low to allow of the duty being paid?—Certainly; last year they were. I should think that, except with very good samples, the malt last year could not have paid. The price was as low as 53*s.* at one time, and 56*s.* and 57*s.* were the highest prices.

How many shillings was that too low, in your opinion?—Last year you could hardly buy any good barley lower than 30*s.* and 31*s.* in the London market, and after the duty is paid there ought to be 4*s.* or 5*s.* to allow a fair profit to the maltster; so that (barley at 35*s.*) it ought to sell at 60*s.* to allow a fair profit to the maltster.

Is it upon the country malt that the greatest evasion of duty takes place?—I should imagine so. I do not think there is much evaded about London.

Does it occur to you that any thing could be done to check the evasion of the duty?—I do not think it could be prevented in any way, except by gauging it upon the kiln. There are all sorts of means used to evade the duty; I remember one instance of a person having a cistern in his own dining-room.

Is there any malt made in England by persons that have no licence?—I cannot say; but of course if a person chooses to have a cistern in his own dining-room he may do that, but I should think not generally. There is a little error in the way in which the duty is charged; which I will shew by an extract that I have taken from my own books. I have put down the quantity of barley I have wetted, and the quantity of duty I have paid, and the quantity I have brewed, by which means I find that I have paid more duty than I have brewed malt. I think the error arises from taking the average of the three gauges.

Have the goodness to deliver in that paper.

The witness delivered in the same, which was read as follows:—

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YEAR.	Quarters of Barley bought.	Quarters of Barley wetted.	Duty. £. s. d.	Paid for Duty. £. s. d.	Overpaid to Government for Duty. £. s. d.	Quarters of Malt brewed.
1831.	2,183 7/8					
Deduct for Screenings	10 7/8					
	2,173	2,173	2,241 5 4	2,246 14 8	5 14 4	2,179
1832.	2,322 6/8					
Deduct for Screenings	12					
	2,310 6/8	2,310 6/8	2,387 15 6	2,415 8 4	27 12 10	2,312 5/8
1833.	2,472 2/8					
Deduct for Screenings	8					
	2,464 2/8	2,464 2/8	2,546 7 10	2,570 8 4	24 0 6	
					57 7 8	

1831.

	£.	s.	d.
Malt Licence	4	10	0
Beer Licence	15	0	0

1832.

Malt Licence	6	0	0
Beer Licence	15	0	0

1833.

Malt Licence	4	10	0
Beer Licence	15	0	0

What is the general effect of taking the duty upon the average of the three gauges?—It depends upon how the maltster works. There are two ways of working malt; one is to work by weight, which maltsters do for sale; the other is to work closely, and which the brewers do to get extract. If you work it closely to get extract, the present system would make you pay more duty than you ought; but if you work for sale there is a way of evading the duty.

G. B. Cole.

My dear Sir, *Twickenham, September 10th*, 1834.

I am afraid that the evidence which I gave to you yesterday on the question of the malt duty did not seem quite so clear as I could have wished it; and I am fain to trouble you with a few lines in explanation, relying on your goodness to excuse me. The desire of Government must, of course, be to levy the tax upon every quarter of malt which is made, and with equal fairness to each trader. For this purpose it has imposed certain restrictions upon the trader, and appointed particular gauges to be taken, whereby the tax or duty is estimated. In despite of these restrictions there is abundant evidence to prove that fraud is frequently practised; and it would be most desirable if such alterations could be made in the manner of charging the duty, that it might be levied with greater certainty to Government, and at the same time hold out less inducement to the trader to practise fraud. To obtain this I would at once take off all restrictions in the manner of working grain. I would let the maltster use his own judgment, and, if he could, out of one quarter of barley make two quarters of malt. It cannot matter to Government how much the maltster makes of his barley, provided he pays the regular duty for every quarter of malt. Besides, the present restrictions have this injurious effect:—the trader does not like to be deprived of the use of his judgment, and be told that he shall only work corn in such or such a manner, although his experience may have pointed out a way to him, by which, without defrauding the revenue, he might procure a greater profit to himself. I do not say such is the case, but every man likes to use his own judgment in his own affairs. Take off, then, all restrictions about liquoring the corn on the floors and so forth, (let the Excise officer still continue to gauge the corn, if that would be any satisfaction,) and let the duty be levied when the malt is made, that is, on the last day on which it will be on the kiln, as near as possible to the time of its being thrown off. For this purpose a book might be kept at the malt-house, in which the maltster should be compelled to enter the hour in which he means to throw the malt off the kiln, and let the penalty for his omitting so to do be treble or five times any of the present penalties. The maltster should give twenty-four hours' notice of his intention to throw off the kiln, and during that twenty-four hours the officer should come to gauge the goods—leaving, if the maltster so direct it, a copy of his charge. The allowances to be made for heat and roots must be matter of consideration, but I should think about 12 per cent. I cannot see any objection to this plan; the Government would, it appears to me, ascertain with greater precision the actual quantity of malt made, and the trader would not have opportunities of practising fraud. The room into which the malt would be thrown from the kiln

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should be adapted to the size of the kiln, and separated from the room where the malt would be stowed away or kept for sale, by a partition of four or five feet in height. The partition should not be higher, as it would inconvenience the labourers in throwing the malt from what might be termed the shifting-room. Care should be taken that no other malt be in this shifting-room, except that thrown from the kiln. Let the penalty for throwing off from the kiln, without such twenty-four hours' notice, or of sprinkling malt already thrown off, be five times in amount any present penalty.

I must now endeavour to prove that the *present system of charging* the duty by different gauges on the floors and in the cistern *is incorrect*. The gauges on the floors at one period allow one-third, and at another one-half. I will not say much about those gauges, for in my opinion the maltster can even now work his corn so as to get what increase he wishes; the restrictions only make it a little more difficult. The gauge in the cistern causes the incorrect charge, for the state and quality of the barley and the heat of the atmosphere will affect the rise or swell of the corn when in cistern. I will make the calculation by my cistern. I generally put in steep forty quarters, and the depth of corn, in inches, is twenty-eight; the rise, to be in proportion with 17½ per cent., should be about five inches and six-tenths, whereas it is generally between six and seven inches, and sometimes eight; when it rises eight inches I am charged two quarters, three bushels *more* than I have steeped; and if it only rose five inches six-tenths, I should be charged three bushels *less*. If, in the first case of my cistern rising eight inches, I wished to overcome the extra charge of two quarters three bushels, I should be obliged to force the corn to work on the floors, and strive for increase, which would be injurious to me as the consumer of malt; in the latter case of its only rising five inches six-tenths, the closer I worked the less duty I should pay. I will place the calculations in juxta-position that you may be able to see at once the different results, calculating the first rise of my cistern, not at the extreme of eight inches, but the more general one of seven inches, and work accordingly for increase, but still for as small an increase as would be consistent with my interest as a consumer. My next calculation will suppose the cistern to rise five inches six-tenths, and work the corn closely.

First Calculation, Cistern rising 7 inches.

In.	Qrs.	In.		Qrs.
25	give 40—	35	give	$50\frac{6}{8}$
	Deduct allowance of 17½ per cent.			$9\frac{4}{8}$
				$41\frac{2}{8}$
$41\frac{2}{8}$	increase within seventy-two hours to			63
	Deduct one-third			21
				42
63	increase afterwards to			80
	Deduct one-half			40
				40
	Cistern charge			$41\frac{2}{8}$
	First charge on floors			42
	Second do. do.			40
				3/123⅔
	Divided by 3, to make charge for duty			$41\frac{3}{4}$

or 1 quarter 3-fourths more than steeped.

Second Calculation, Cistern rising 5 inches $\frac{6}{10}$ths.

In.	Qrs.	In.		Qrs.
28	give 40—	$33\frac{6}{10}$	give	48
	Deduct allowance of 17½ per cent.			$8\frac{3}{8}$
				$39\frac{5}{8}$
$39\frac{5}{8}$	increase within seventy-two hours to			60
	Deduct one-third			20
				40
60	increase afterwards to			70
	Deduct one-half			35
				35
	Cistern charge			$39\frac{5}{8}$
	First charge on floors			40
	Second do. do.			35
				3/114⅝
				$38\frac{5}{8}$

or 1 quarter and 3-eighths less than steeped.

Surely that calculation proves that the error in the present system is in the cistern charge. It may be true that in the first calculation I get the increase of one quarter and more, and therefore pay no more duty than I have made malt; still it is injurious to me as a consumer, and forces me to work the corn for increase, and which I otherwise would not. This very *compelling* the trader to work for INCREASE appears to hold out some inducement to the not strictly honest to attempt fraud, and even the fair trader must use his best endeavours to convert his quarters of barley into as many possible quarters of malt, leaving the sagacity of Excise officers to make a correct or erroneous charge. In my case, who work for weight, not increase, the paper which I left on my examination proves that I am overcharged; if my plan were adopted I expect that better malt would be made, and, from want of temptation, less fraud practised; still there are some who would attempt fraud, and in this way, either by throwing the malt from the kiln before the officer came to gauge, or by sprinkling malt already thrown off: in either case heavy penalties should be enforced, and the officers of Excise use the greatest vigilance. It must be considered that porter or brown malt is worked in a different manner to pale malt, of which I have been treating, and therefore some alterations would be requisite in this plan, but the system might still be adopted. The present law makes a great distinction between malt and porter or brown malt.

I shall commence malting for the season about the middle of October; and, should you desire it, shall have great pleasure in keeping correct gauges of the corn from the time I steep to when I throw off the kiln, and send the result to you: at the same time I fear me, that the trouble which the perusal of this letter will cause you will make you wish that you

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had not trust to examine me at all; but if on the other hand there should by chance be any idea contained in it, which you may be able to turn to some useful purpose, I shall be amply repaid for writing it,—and believe me,

Yours, very truly and faithfully,
G. B. Cole.

Sir H. Parnell, Bart.,
&c. &c. &c.

Appendix No. 59.

7th November, 1834.

Mr. *James Fison*, Maltster, called in and examined.

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Mr. James Fison.
7th November, 1834.

Where do you reside?—At Thetford.

You are a maltster?—I am.

Do you carry on business extensively?—Yes.

Have you done so for a considerable number of years?—I have.

You are able to give the Commissioners information on the Excise regulations: with respect to the making of malt, is it desirable to make any change in them?—The great difficulty appears to be to make any change so as to benefit the trader and yet to protect the Government against fradulent traders.

With those two objects in view can you suggest any alteration which would be beneficial to the trade?—I think the maltsters have some reason to complain of the alteration from the allowance of 20 per cent. to 17½ in the Act of 1830.

How does that affect them?—It affects them to the amount of about 3 per cent., 2½ apparently, but really nearly 3: they had, previous to 1830, an allowance of 20 per cent., as the difference between the nett quantity steeped and the gross quantity when gauged in the cistern and couch, but, in 1830, 2½ per cent. was taken off.

On what ground was that done?—It was from a compromise; the traders found the certificate system so exceedingly annoying to them that at last a part of them formed themselves into a committee, and communicated with Government on the subject.

Did not the Excise make out a case to show that 20 per cent. was too much?—I do not know what to say to that. I have just commenced steeping one malting by way of experiment, and I find that the charges in consequence of this are considerably more than the barley I had steeped.

You think that, in order that no more should be levied than the duty of 20*s.* 8*d.*, the 20 per cent. is a proper calculation?—Yes, I think so.

And that consequently the reduction is an additional duty?—Yes, decidedly.

What do the Excise say to that?—I have not had any means of knowing: I was requested to be one of the committee of maltsters to communicate with the Excise, but declined, as there were several points on which I did not agree with them.

You would not have made that compromise?—Decidedly not.

Can that be said to have had the sanction of the trade?—By no means; it was only sanctioned by the maltsters of a few sections of the kingdom, headed by Mr. Crisp Brown, of Norwich, and not by the majority of the trade.

Was it opposed at the time?—Yes it was; I think almost all the Hertfordshire maltsters opposed it: still the certificate system was so exceedingly annoying they did not come forward and oppose the committee publicly, but merely by resolving to have nothing to do with them in their communications with Government.

It was considered in some degree taking advantage of the trade by the temptation afforded to get rid of the certificate?—Yes; it was as if the Excise had said to the trade, "You find "this certificate system very annoying, we will do away with it if you will agree to 2½ per "cent. additional duty;" and that committee improperly (in my opinion) agreed to it.

Can you show, by your books, that the reduction from 20 to 17½ has the effect of making you pay more than 20*s.* 8*d.* a quarter upon your malt?—This alteration, and a regulation connected with it, which is the one-third allowance after thirty hours, and previously to seventy-two hours, in many cases cause the maltster to pay more than the proper duty; and the state of the malt on the floors depends so much upon the atmosphere, that, in some cases, they get floor-charges where they ought not to have them. I steeped 104 bushels at a small house in the beginning of October; the Excise charge upon that is 120 bushels, which I shall have to pay.

That is a floor-charge?—Yes. The next steep was 104 bushels, the Excise charge is 115 bushels; the next steep was 104 bushels, and the Excise charge is 112 bushels. The first steeping of 120 bushels was charged from the floor, and the others from the couch. We are dependent not only on the officers, but the state of the atmosphere; it was that which caused the floor-charge in the first instance.—A great desideratum on the part of the traders is, if possible, that they should be rendered more independent of the officers; the fact is, they are so much in the power of the officers that in many instances the trader will suffer rather than complain of their misconduct. I have had a case lately, in which I think the officer acted improperly, although, I suppose, he has not offended against the law. We have three malt-houses situated six miles from the place where I reside: a few weeks since the bricklayer was whitewashing and repairing the floors; in order to prevent idle boys injuring his materials, the door of the yard was locked while he went to breakfast; the officer came during his absence and immediately destroyed the lock, although a person offered to fetch the key, and the officer was well aware that the premises were under repair, and that there had been no

corn or malt therein for some months past. I mention this as an instance of petty annoyance. It may be said why do you not memorialize the Board; but it should be remembered that it is in the power of the officers, if we complain, to make us pay more duty than we ought.

Explain how you are in their power?—Ours is an extensive malting concern: if they were to charge us one inch in the couch more than they ought it would be 200 bushels in one steeping at our maltings, amounting to more than 25*l.* extra duty.

Would there be no means of correcting that?—One inch we could correct, but as to a tenth, which would be 20 bushels or two-tenths, we could not correct it. There is a regulation I would venture to suggest, which would have a beneficial effect: the officer now every six weeks writes on the specimen an account of the number of bushels, and the charge on that quantity which has to be paid, stating the time of payment; but, if we wish for the account of every separate steep, we must each time give him a written demand for it, according to the Act of 1830; the necessity of doing this sometimes brings the trader into unpleasant collision with the officers. We requested an account of the separate steeps from the officer who surveys the three maltings to which I before referred; he said he had no business to give it, and it was only on the demand being repeated in a peremptory manner that we obtained it. In addition to the columns on the specimen, I would suggest there should be columns for nett bushels, and pounds, shillings, and pence; and against the survey of every piece it should be imperative upon the officers to enter upon the specimen the number of bushels and the amount of duty, specifying also whether the charge is taken from the cistern, the couch, or the floor; we should thus be rendered independent of the officers so far as to knowing the charge upon each steeping, and it might operate as a useful check. I think the barley-books are entirely useless.

Why do you think so?—Because they are not balanced.

What is the object of them?—I really cannot tell what the object is.

What do you enter in them?—Merely the amount put into the cisterns.

It is a diary for the officer to see?—Yes.

What use can the officer make of it?—I cannot see any use in it.

Are you subject to penalties?—Yes; to which we may be subjected from the negligence or wilful errors of our men.

Are the entries regularly made, or is it treated as a matter of no consequence?—We give our clerks orders to keep the book, and, I presume, they do; but it is a thing which is considered, both by the officer and the maltster, to be of no use whatever; still there are penalties attached for not attending to it.

Have you ever applied to the Board to get rid of it?—No, I never have.

Has any change happened recently to make the barley-book less useful than formerly?—Yes; previous to the year 1830, when certificates were done away, that barley-book formed the basis of the certificate system.

So that, when the certificate system was done away, you think that the barley-book ought to have gone with it?—Yes.

The duty is charged on the cistern, on the couch, or on the floor?—Yes; the highest gauge of the three.

It is not charged on the malt after it is made coming from the kiln?—It is not.

Supposing, instead of the duty being charged as it is at present, it was charged by ascertaining the quantity finished so as to leave the manufacturer quite free to make it as he pleased, he paying for what he made, how would that work?—It would do for us, speaking as individuals, according to our system of making malt, because we do not make so much malt out as we put barley into the cistern: the major part of the maltsters get more malt for sale than they put barley into the cistern, so opposite are the systems. It would be so extensive a change, I have no doubt a majority of the malt makers in the kingdom would be decidedly opposed to it, for they would pay more duty than they do now.

Would it not collect the duty better?—No: if it would, and not inflict an injury upon honest traders, I should say by all means adopt it.

Why should they object to it?—Permit me to state a hypothetical case: I put 20 quarters of barley into my cistern, a maltster working on the opposite system puts 20 quarters into his cistern; I shall have only 19½ quarters of malt, therefore the plan suggested would be advantageous to me; but my neighbour, who works on a different plan, would measure out 20½ quarters, and would consequently pay one quarter in 20 more than I do.

How is he able to do this?—It is entirely owing to the different system of working and drying. We wish our malt to be of the very best quality, and we think to accomplish that we must work it slowly on the floor, and on no account give it artificial heat: we endeavour to work our maltings at about 50° of the thermometer.

You produce a better article?—Yes; and that would not pay so much duty on the plan suggested as the inferior article.

On the present system you pay the same duty?—Yes.

You are repaid for your increased expense and the diminution in quantity by the better price?—Yes, by the superior quality and price. We are connected with one of the London brewers, with whom superior quality is a main object, and work several of our maltings for them. I should be very glad to have the system suggested adopted, if it could be possible to do so without injustice; but I think that would be impossible, for the inferior article would pay the most duty, we should pay a considerale amount less in duty than the person who makes an inferior article.

As it is in the power of a manufacturer to regulate the quality of his article, could not he get compensation for his improvement?—No; because those persons who get the increase

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malt for very pale ales, the Edinburgh ale, the Nottingham ale, &c.: at Newark they work their malts on a system by which they get a very considerable increase; and their system is really necessary in order to keep the colour of the ale pale.

It is necessary for the purpose of obtaining a particular produce answering a particular purpose?—Yes.

Though it might operate unequally to the extent you say, would it not be better for the maltster, who would be liable to a higher rate of duty, to pay that higher rate in consideration of getting rid of all the inconveniences of having the gauge taken upon the cistern, the couch, and the floor?—No; my interest, if I have an interest, is decidedly with the idea suggested; but I am giving that which will be the sentiments of a majority of the maltsters in the kingdom when I say that that plan would not be approved of by them. The fact is, that there is no more weight of malt really produced on that plan than on ours, and I think scarcely so much, but it is made lighter in the volume by their plan of working: it would be unjust to make them pay more than we do, and they would not consider the getting rid of the inconveniences referred to an equivalent for the extra duty to which they would be subject.

The objections that would be made to charging it on the kiln depend on the high rate of duty—if the duty were considerably reduced would the objections be decreased?—Supposing half the duty were taken off there would be a very great opposition to it.

Do you think that the revenue would be exposed to any increased risk by substituting a charge on the kiln in the place of the present charges?—I am afraid it would; and I should be very sorry as a maltster to alter any of the regulations which would throw open a door to fraud.

You think perhaps that in the country districts, where the surveys are not numerous, that would be dangerous?—I should think it would. May I be permitted to suggest that it would be interesting to have a return of the residences, whether in towns or country, of the fraudulent maltsters who have been convicted. I think there have been very few instances, if any, of convictions in the towns where the officers are required to survey every day; but in the country they survey only three times a week, or five times in a fortnight, consequently there are greater opportunities for committing frauds on the revenue.

What is your opinion with regard to the evasion of the malt duty; do you think it is carried to any considerable extent?—No, I think not, compared with the whole amount of duty: the evasions are by small maltsters who work in the maltings themselves.

Do you think that has an effect on the price of malt?—Yes, it has.

To what extent?—I cannot say: our malt is of a peculiar kind, and we do not come into contact with it; I think the making of the patent malt, as it is called, is a very bad thing for the revenue and likewise for the upright and honest trader.

What is patent malt?—It is malt of inferior quality burnt until quite black: the fraudulent traders would have very great difficuty in disposing of their malt, because they make a very inferior quality, were it not for the makers of black malt; but it does not signify what is the quality of the black malt, it is used only for colouring.

It is used principally by the great porter brewers?—Yes, it is only used in porter; the colouring was formerly given by porter malt, but they have of late years adopted the plan of colouring by this blacking as they call it.

It goes a great deal further—does it not?—Yes; but then it is destroyed entirely—there is no substance in it.

It is of no use but for colouring?—Of no other use.

Is there a considerable quantity used?—Yes, some thousand quarters annually.

Still they must use other malt to give the flavour?—Yes; but this affords a facility for getting rid of the malt fraudulently made.

Is it used for the brown stout?—Yes, it is; and I do not see how Government could interfere to prevent it: but I mention it as an illustration of the state of the trade.

It cannot be used as a substitute for malt?—No; it is charred. I think the regulations as to sprinkling might be altered: we are now permitted to sprinkle only at the expiration of eight days.

What would you propose to substitute?—I should propose that there should be no regulation at all upon the subject; let the maltster work his malt as he chooses. I am certain if the officer does his duty, the guard he has in gauging on the floor will be sufficient to prevent any barley being fraudulently introduced into the pieces which the regulations relative to sprinkling were intended to prevent. In some particular years these regulations are very annoying: the barley of last season was exceedingly stubborn; we could not get it to grow freely, and were not permitted to assist it by sprinkling till after the eight days, which was too late.

Have you ever applied to the Board of Excise to make any change?—No, I never have as an individual; the maltsters in general have, however, always considered it a desirable object to shorten the period; but it was a crotchet of Mr. Carr's, and he would not yield.

Do you know how far other Excise officers are of the same opinion?—No, I am not able to say. I have mentioned it some years ago, occasionally, to some intelligent men amongst them, who were of opinion that it was of no use at all if the officers did their duty.

Can you form a notion of the probable extent to which the evasion of the duty is carried on in the country?—No; in our immediate vicinity it is not carried on at all: it is chiefly in the woodlands of Suffolk and Essex, where there are some malt-houses at a distance from the towns.

Where do they find a market?—In London.

Is it what is called ship-malt?—Yes.

And it sells at a price which shews that the duty could not have been paid?—Yes.

You believe that to be the fact?—Yes, but not to the extent which might appear on a cursory view. Part of the reason for thus selling low is the increase on the quantity; they could afford to sell their ship-malt 4*s.* a quarter less than we could ours, and still pay the duty.

Still you come to the conclusion that there is fraud?—Yes; but I think it is declining.

Are the Excise very active in trying to suppress it?—Yes; but there are so many opportunities in retired villages which do not exist in towns, that to suppress it entirely would be very difficult. In large concerns I do not think there is the least fraud: with respect to our own, taking that as an example, we have forty or fifty men employed at different places, and should be laying ourselves open to them, as well as to the officers, if we committed fraud; but it is in the small malt-houses, where they do the work themselves, that they commit frauds on the revenue.

Are there any other malt-houses in other parts of England where this is carried on?—I am not able to say; my experience is limited to my own part of the kingdom.

Have you any other suggestion to make as to the regulations?—The maltsters complain of the way in which the floor-gauges are taken, only one-third being allowed from thirty on to seventy-two hours: those steepings of ours furnish an illustration that one-third is not sufficient when the atmosphere is warm; we have a charge of 120 bushels on only 104 bushels steeped, and a considerable part of the overcharge is from a floor-gauge. I am afraid that gauging on the floor cannot be dispensed with without giving a very great opportunity to fraud; but an additional allowance ought to be granted.

What sort of allowance should it be to make it fair?—I must confess that a half would be too much, and I do not see how we could take a fraction between a half and a third; the medium is between a half and a third according to our experience. I would beg to mention also, that, in my opinion, traders should be permitted to steep as often as they please, where the officers have an opportunity of surveying every day; they cannot steep now oftener than once in every four days, the result of which is that a considerable quantity of malt is injured in quality. I called on a friend at Ware yesterday: they dry off each piece of their malt in four divisions, on four succeeding days; the first part of the malt is thus injured by being put on the kiln too soon, and the latter part by being kept off too long. This regulation of four days was made to guard against the fraudulent maltster; but I cannot myself see how it operates as a guarantee; it is a very great inconvenience to maltsters: we have had many pieces of malt which we have been obliged to commence drying before they were in a fit state, knowing that unless we put the first part upon the kiln without further delay the last part would be mouldy before it could be placed upon the kiln.

Was that owing to the state of the atmosphere or the barley?—The state of the atmosphere operating upon the barley; it is continually occurring that we are obliged to put on the first quantity too soon, or the last is injured by the process of decomposition going on the latter part of the time, and the quality becomes injured in consequence; if we were permitted to steep at shorter intervals this injury might be prevented.

I would beg leave to suggest, that if the traders were permitted to pay the duties, either in London or in the country, *at their option*, it would, in many cases, be to them a great convenience; the inconvenience, risk, and, in some cases, expense, occasioned by providing for payments in the country, might thus be obviated; the collector to receive advice of the duties having been paid in London at, or previous to, the stated time for payment in the country.

JAMES FISON.

APPENDIX No. 60.

7th November, 1834.

Mr. *Henry Aldrich*, Maltster, called in and examined.

You are a maltster at Ipswich?—I am.

Do you carry on trade to a considerable extent?—I do.

You have had some communication with the principal maltsters in your neighbourhood since you heard from the Commissioners?—Yes; I have conferred with them on the subject of the letter I have received.

What do you collect to be their opinion on the regulations for collecting the malt duty?—They feel aggrieved by that part which caused an increase of duty arising from the alteration from 20 to 17½—2½ per cent., which amounts to a very considerable loss to the trade.

Were the maltsters at Ipswich at all parties to the agreement made with the Government in 1830?—I think not.

Did they take any steps against it?—I do not recollect what they did; I was not consulted upon it, and did not take an interest in it: but it strikes me it was from a committee formed in London—Mr. Buchanan, Mr. Crisp Brown, of Norwich, and others.

Had the allowance of 20 per cent. been granted for a long period of time previous to the change?—For nearly fifty years.

Did the Excise bring forward any facts to shew that it was too large an allowance?—I am not aware of that. I believe it was given up on the certificates being done away, which were found to be so troublesome and vexatious.

Are there any other points?—The restrictions on the making and sprinkling, it is the opinion of those I have conversed with, is no check on the illicit trader, and they would wish to

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have the liberty of sprinkling sooner: the opportunity of sprinkling at the end of eight days is no advantage to them, and they do not keep the malt on the floor long enough to reap the benefit from it. If they could sprinkle at the end of five or six days it would be a great benefit to them.

Is the present restriction injurious to the quality of the malt?—It is: the quality of the barley frequently renovating after a certain time from not having taken water: certainly, in the first instance, it would be the means of improving the quality of it.

The regulation prevents your making a difference according to the kind of barley?—Yes. I do not mean to say that that applies to all barley, or to all periods; but more particularly when the summer is coming on, or just before we leave off, it is a great benefit I am confident. As far as the illicit trader is concerned the present restriction is no preventative to him: indeed, I do not think any alteration would do away with this; for, in my opinion, a great deal of the illicit malt never goes into the cistern at all, nor shews itself on the floor, but is conveyed from the place where it is made on to the kiln.

Are there any other points of regulation you would observe on?—The barley-book, I think, might be as well done away with; it is an inconvenience to many, and of no benefit to the revenue.

What was the object of it?—As a check upon the fraudulent trader.

Would it be an advantage to be allowed to steep every two days instead of every four days?—It cannot be done, because the floors would not have sufficient time to become perfect malt.

With regard to the evasion of duty to which you have alluded, do you think that takes place to any considerable extent?—I have no doubt of that.

What leads you to form that opinion?—From circumstances I have heard and seen of malt that has been produced at relatively a very low price in the market.

Is that matter of frequent occurrence?—Yes; I think it occurs throughout the season: the last two or three years it has been going on in pretty much the same sort of way as it used to do.

You think it is a regular system?—Yes.

Does that interfere with your sales?—Yes; it has had a very serious operation on individuals who have not made the finest quality: going from particular districts where it has been carried on to a great extent, they have not looked at the real quality of the malt, but have formed the opinion that coming from that district it had not paid the full duty.

Have you known any great diminution of business in consequence?—I believe it has been a great check to respectable men in the neighbourhood, who have done but little comparatively in consequence of it.

Then it has driven respectable men out of the trade?—It appears very much like it; there has been so much restriction with regard to the Excise in every department the fraudulent man has escaped, and the man who wishes to go on in a straight-forward way has been injured by overcharge.

What description of maltsters are those that carry on the fraudulent trade?—Country maltsters—men out of the towns—in the rides, as we call them. I believe in our town, where a great deal is made, that it all pays the full duty; it is feared that it comes out of the districts where the survey is not so strict

Are there a great many houses in those districts?—Not so many malt-houses; but this is not by maltsters, but persons who have no entered places; likewise that there is malt made without paying duty by private individuals, farmers, labourers, &c., in the agricultural districts.

How do they manage it?—It is only matter of guess; but it strikes me that it is introduced into some unentered place, steeped in the first instance, moved about as well as they can do it, and then introduced on to the kiln.

Is it brought on to the kiln in an entered house?—So I conjecture.

Then there must be always a public malt-house connected with it?—Yes; I have no doubt of that, or it could not go on to so great an extent.

The constant sale of malt at the prices you allude to makes you feel quite certain there must be an evasion of duty?—It appears to me so. There were repeated instances on the market in Mark Lane last year: there was malt selling as low as 35*s.* a quarter, while I was making 57*s.* and 58*s.* of mine.

What would the barley cost?—The barley would cost much the same; but it operated against us in both ways: those men could go into the market, and it did not signify to them paying a shilling or two a quarter more than we could afford to give; they raised the price of barley and lowered the price of malt.

Was it an inferior article?—Yes, generally so; and perhaps not all of it malted.

Could it not be seen to be inferior?—Yes.

It is impossible to account for the lowness of price but on the supposition of the duty not being paid?—Yes; it would be impossible to pay the duty and sell at that price, for it is barely the price of the barley.

The malt you allude to is made in your country?—Yes; in particular parts of the country, and perhaps in others.

Do you know any particular neighbourhoods in which it is made?—No, I cannot speak to that; but it has operated very seriously against the fair trader. It is a matter of general complaint; for the whole of the last season there were one-third of the malt-houses in our town not put to work, not exactly from that circumstance, but this overcharge, which arises from the mode of taking the floor-charge; it was never contemplated that that which was given up in lieu of the certificates would amount to a direct duty.

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In giving these opinions respecting the evasion of duty you speak the opinion of the principal maltsters in your district?—Yes.

You are here in some degree as representing them?—I am. I have had a great deal of conversation with Mr. Byles, who is our principal maker, and he said he had such dread of going into it that he felt particularly aggrieved by that alteration of the 2½.

Have you ever applied to the Excise Board upon the subject?—No. I do not think the Board has been applied to upon it. It strikes me there is a great want of system in the check upon those fraudulent makers on the part of the Excise; no man who knows his duty, who goes into the malt-house and sees, which he has an opportunity of doing, the malt after it is dried, can doubt there is something wrong in the manufacture of it.

You think if the officers were more alert they might check it?—I think if there were more officers in the country districts, of course, they would have a better check upon it.

They are entirely left to the supervisor or to the officers under him?—Yes.

Did you ever hear of the surveying-general-examiners making frequent inspections?—Yes; I believe they frequently make inspections—but they are no sooner in the neigbourhood than it is known. I should think it appears to be the feeling that previous to their going into the districts to which they are appointed the fact is known.

Are there any other points to which you wish to direct the attention of the Commissioners?—No; that is the principal alteration which the trade have suggested, the going back to the old system rather than the officers getting a floor-charge, which is injurious to the trader. The barley-book gives a great deal of trouble; and they would be glad to get rid of that, for it is the general opinion that it is of no use.

At what is best malt selling now?—It is selling very high now, at three guineas per quarter, arising in some measure from the high price of barley, from the short crop, but more particularly from so few malteries being at work: I think that is very fine new malt. The last year's malt, which is not considered of so good a quality, is probably two or three shillings under that.

Is there a very great demand for malt?—I am not aware that there is.

Does the demand for malt correspond with the supposed increase of brewing in the country in consequence of the duty being taken off?—No; I think not.

Is the difference supplied by fraud?—A great deal, I should say: in other counties we have not had so much malt in former years: there has been a larger make I understand. In the western counties they have made more malt in the last two years; but in our county we have been much under the usual make, and I think there will be a great deficiency this year: there was one building which cost 2,500*l.* only a few years ago has been taken down as well as others. Every well-disposed man, with regard to the trade, is afraid to enter it.

On what account?—The trade is made so bad in consequence of so much malt being made at a duty less than that he is subject to.

Then, in point of fact, the trade is in an unsatisfactory state; there appears to want a greater effort on the part of the Excise Board to protect the fair trader?—Yes.

Is that an opinion entertained by all the respectable maltsters?—Yes; there is vigilance enough as far as the fair trader is concerned—indeed it goes too far with the fair trader; they are too close and too strict with him: it cannot be contemplated by Government that a man should pay for more malt than he actually makes, but that is the general complaint. A great many of them keep an account against the Excise. I wetted so much barley, and here is a quarter or two, to say, four or eight bushels, overcharged in the duty upon fifteen or twenty quarters, and more particularly in mild weather like the present, when it will vegetate so much sooner.

Appendix No. 61.

7th November, 1834.

Mr. *Patrick Stead*, Maltster, called in and examined.

No. 61.
Mr. Patrick Stead.
7th November, 1834.

You are a maltster?—I am; I reside at Yarmouth.

Do you carry it on extensively?—Yes; from fifteen to sixteen thousand quarters a year.

Have you been deputed to attend here by other maltsters?—I received a letter from Mr. Harrison, which I laid before the maltsters in our district, and, at a meeting at Yarmouth, they requested me to attend.

Have they directed you to communicate any particular points regarding the regulations?—I thought it better to get a written statement of that which they wished to represent, and it is to this effect. They desire me to urge to the Commissioners the following, which the meeting considered as just grievances, viz.: The alteration of the mode of charging the duty in the couch, thereby imposing an additional duty on malt; the liability of a floor-charge at seventy-two hours (also a new regulation), which is influenced by the weather, and the maltster cannot regulate that, as the weather will cause a larger or a smaller charge; the continuation of the barley-book, which is a trouble to the maltster, exposes him to vexatious penalties by the most unintentional errors of servants, and it is no protection whatever to the revenue—we understand from the officers that they admit that fact: at particular seasons the sprinkling ought to be allowed at six days instead of eight days; and to urge that corn wetted fifty hours will always give the most correct or greatest gauge in the couch; and when out of the couch the maltster might be allowed, without the possibility of defrauding the revenue, to work the corn as he pleased.

Those contain the whole of the suggestions the maltsters in your neighbourhood would wish to make?—Yes. There were minor points which they did not think it necessary to suggest;

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when there was any particular point mentioned by one party which others did not agree with, it was withdrawn. I should wish to mention individually that the surveying of country districts, styled rides, is, in my opinion, very bad, and admits of a great deal of fraud. I understand that is felt in the neighbourhood of Ipswich, where I had some business ten years ago. I purchased a great deal of malt in Ipswich cheaper than I could make it; that malt is made in the country, brought into Ipswich to be sold, and very often mixed and sold with other malt at a low price. The last year I hear a great deal of it came to London, and was sold at 35*s.* a quarter. I have been informed of that; but some of the factors in Mark Lane can give more certain information: a great deal of that malt goes into the hands of parties in London, who make roasted malt to colour beer. If there were some strict survey on those parties I think it might be useful.

Is this a business carried on to any considerable extent?—I believe to some considerable extent; all porter is coloured by that description of malt called "patent malt."

Is the practice of making fraudulent malt in the neighbourhood of Ipswich carried on to a considerable extent?—I cannot say to what extent; it can only be made by working maltsters who reside beyond the eye of the officer. The maltster working it himself has no chance of information against him, I suspect.

You think that the surveys in rides are not so strict as they ought to be?—They are not so often repeated as they should be; they are only once in two or three days.

Is it an opinion general among the maltsters in your neighbourhood that the surveys in the country are not sufficiently correct?—I believe it is generally.

The consequence of that is a considerable evasion of the duty?—I should conceive there is. I never saw any of that description of malt down in Yarmouth; but I have met with it at Ipswich.

Do you find that your sales are injured by coming into competition with that fraudulent malt?—There cannot be a doubt of it.

Is that the case with Mark Lane?—Yes; as well as with respect to that sent to Liverpool. A great deal of our malt goes to Liverpool.

The injury you sustain is owing to a considerable quantity of malt being sold in the market that has not paid the duty?—Yes; for it enables the party, who mixes that malt with better malt, to sell his malt at a lower price. At Yarmouth we ship a great deal of our malt to Liverpool; of course, if there is a cheaper kind of malt thrown into the market it must affect us most materially, whether the malt comes from Ipswich, or Ireland, or elsewhere.

The price of that cheaper malt is a price not less in consequence of fair competition, but, perhaps, in consequence of the duty not being wholly paid?—I should think so.

Is the difference so great as to lead to that conclusion?—I have been told that a factor in Mark Lane has sold malt at 35*s.* a quarter, when the price of barley was 28*s.* or 30*s.* per quarter, exclusive of duty and expense of making. I think a remedy might be had for the rides in this way, that a law should prohibit from this time malt-houses being set up in such situations where officers would find it not convenient to attend. There is another subject I would wish to submit to the Commissioners, that is, the bonding of malt, the produce of England, like bonding of wines, fruit, &c. for the duties, the produce of foreigners. I think that might be done with great benefit to the agriculturist and security to the revenue. I did apply to the Treasury once by petition, and went into considerable detail, about 1822 or 1823; and I brought to their notice, that in 1815 we shipped a great deal of barley to Holland at 18*s.* a quarter, and in 1816 and 1817 there was a great deal of barley imported from Holland at 40*s.* to 70*s.* a quarter.

What would be your object in bonding malt—bonding for exportation?—No; for home consumption; and not be called upon to pay up the duties until the market suited to enter and sell the malt. There is a recommendation of a Committee of the House of Commons to that effect. The Committee that sat in 1821, on petitions complaining of the malt duties, recommended the subject to future and favourable consideration. Mr. Hetherington, the surveyor-general of Excise, pointed out some plans for the adoption of the Board. Mr. Archibald Dunlop and Mr. Thomas Begbie then recommended the extension to, and advantage of, the bonding system to British spirits and malt. It has been extended to spirits, but not to malt. Our farmers want good prices for their barley just after harvest, when the maltsters are called on to pay up all their duties and have less capital then available to buy English barley. But by the present system, maltsters have the most available capital in spring to purchase barley, when the English farmer has sold out and the foreigner looks for admission. I think that the bonds now required to be given for the payment of the malt duties upon four months' credit are objectionable, because there are very large securities required from a maltster, who feels a delicacy in requiring his friends to become sureties. If an option was given to the maltster to pay up the duty it would be most desirable. Maltsters now pay their duty at the end of four months; if they had the option of paying up the duty immediately upon a discount, or if bonded upon entry thereof, it would be more agreeable, as it would relieve them from the necessity of asking their friends to become security, and thereby expose themselves to reciprocal applications.

Would the maltsters prefer paying up on a discount?—I think most of them would do so; but supposing it were left optional, I do not see any harm that could occur from this. I petitioned the Treasury upon that point. There is a law at present existing, I believe, to allow of making malt under bond, but only for exportation and not for home consumption. I made a great deal under bond in 1817, when the English and Irish revenues were different, and when they paid the duty in Ireland upon the landing of malt there.

Do you send any to Ireland now?—Previous to the time of the certificate system being abandoned I sent a great deal to Ireland, but since that period I have not sent a bushel; and I understand there is not now a tenth part of the malt duty paid in Ireland. I find that

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Mr. Patrick Stead.
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the malt duty paid in England in the year ending the 10th of October, 1833, was on 4,242,279 quarters; in Scotland, 530,365 quarters, and in Ireland, 247,594 quarters; and the proportions that bore to the population of the respective countries were as two bushels and $\frac{59}{100}$ths to each individual in England; one bushel and $\frac{79}{100}$ths to each individual in Scotland; and no bushels, but $\frac{25}{100}$ths of a bushel in Ireland, according to the population; so that each individual in England pays for two bushels and $\frac{59}{100}$ths, and Ireland pays only $\frac{25}{100}$ths of a bushel. Mr. Alexander, of Carlow, was over here about twelve months ago: I had a good deal of conversation with him—he is very extensively concerned in the malt trade. He told me he had been obliged to abandon his malt business in consequence of the great evasion of duties in Ireland: that he could do no business unless something was done with regard to the more rigid collection of duties in Ireland. I think that it will become of great consequence, for the Irish porter comes over in very large quantities from Ireland into England, without being subject to the duty of malt; it is, therefore, cutting out the English porter from Liverpool and Manchester—nay, even it comes into London in large quantities, and increasing daily. Mr. Bass, the eminent brewer at Burton, tells me that it is selling next door to him at Burton cheaper than he can make it.

Do you attribute the loss of your trade to Ireland to the circumstance of its wants being supplied by smuggled malt?—Most decidedly.

You do not think that the legal manufacture of malt has been increased since that time?—I have no other knowledge than the documents of the House of Commons. The quality of English malt is such they would willingly pay more than for their own, on account of the quality of the barley, but the disproportion of price prevents our carrying on the trade. I have heard of a very eminent Dublin brewer, who was conscientious in his mode of dealing, and who would not purchase during the certificate time uncertificated malt; he had to pay in consequence a high price for malt with a certificate, there being at that time two distinct articles, certificated and uncertificated malt, sold in Dublin market. The moment the certificate ceased he immediately said, 'I have no such feeling, now it comes to me in open 'market; and I buy what I can get, and give the market price.' I find that some Irish brewers, whose dealings are extremely extensive, have given up making malt for their own brewing, because they can purchase it much cheaper in the market.

Is this a letter from yourself to the Secretary of this Commission, on the subject of paying duties in cash, on being allowed a discount?—It is.

(The same was delivered in and read as follows:—)

May I pray your Honours to take into consideration the desire which I, in common with many maltsters, have, of being permitted to pay up the duties upon malt in cash, on being allowed a fair and equitable discount, instead of being exposed to the obligation of requiring friends to become bound in double the amount, under an Excise bond, for the payment of those duties eighteen weeks thereafter. It is submitted to your Honours, that ready cash payments would not only relieve the Government of the enormous arrear of malt duties peculiar to this trade, but this mode would save the revenue the heavy expense, delay, risk, and ultimate loss of recovering defaulters' duties. I am aware of the low rate of discount of the Government, where no risk is run, but the mercantile discount upon the Royal Exchange on timber and all other goods sold at four months (or seventeen weeks) credit is $2\frac{1}{2}$ per cent., being at the rate of $7\frac{1}{2}$ per cent. per annum, to cover the discount and the risk of the credit given. As Government takes priority of all creditors, I submit that the discount be reduced to the rate of 5 per cent. per annum upon the malt duties. A very strong feeling exists upon Mark Lane, and amongst many maltsters, to do away with the credit altogether, in which most people would join.

I sent a petition to the Treasury in the year 1822, through Mr. Wodehouse, the member for Norfolk, a copy of which I lay before the Board.

(The same was delivered in and read as follows:—)

To the Right Honourable the Lords of His Majesty's Treasury.

The humble Petition of Stead and Robinson, of Yarmouth, Maltsters.

Sheweth,

That your petitioners pray that your Lordships may be pleased to permit malt to be bonded and warehoused alike to foreign produce and manufactures, whereby, in cheap seasons, when agriculturists are distressed, maltsters and brewers might lay up with the same capital double the quantity of bonded malt, when barley is at 20*s.* per quarter, than if they had to pay, at a limited period, 20*s.* more per quarter of duty.

Such a measure would greatly increase the demand for barley in years of distress for farmers, like 1815; the surplus stock so created, of British growth, would save the necessity of importing foreign barley in high-priced seasons like to 1816.

Great Britain exported to Holland, &c., in the summer of 1816, a great deal of barley at 17*s.* to 20*s.* per quarter, and in the winter of the same year the reverse operation took place at 60*s.* to 70*s.* per quarter, this country losing the enormous sum of 40*s.* to 50*s.* per quarter on such transfers to and from foreigners. At present a credit of four months is allowed maltsters to pay up their duties, which raises a fictitious capital during the spring and summer months. The malting season closes in April and May; those duties are paid up in the last three months of the year, when maltsters press their malt on the market in order to meet those duties, thereby depressing prices after harvest, just at the season, and to the detriment of the English agriculturist in the sale of his crop.

By bonding and warehousing, and extending the permit system to malt, no credit would be given, and consequently no risk run by Government, and the fair trader protected and benefited. Should objections arise, which your petitioners cannot contemplate, to this mode, they beg to remark, that by the Act 3 Geo. 4, c. 18, regulations are laid down for the making of malt for exportation, which law prescribes that the warehouses must be cleared every fifteen months, after the 5th July preceding the making of the malt. On special petition to your Lordships such malt has been permitted to be entered for home consumption on payment of the duties. Your petitioners submit that, with all deference, malt so made might always be permitted to be entered for home consumption on payment

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of the duties, deducting as per said Act, s. 2, 5 per cent. from pale, and 12 per cent. from brown or porter malt, for the swell and increase thereof. And in order to grant the maltster an opportunity of selling his malt to the best advantage, in the season of consumption, that, instead of the 5th July, there be substituted 5th October; and instead of fifteen months it should be eighteen months.

And your petitioners will ever pray,

Great Yarmouth, 28th May, 1823.

Is it matter of complaint among the maltsters in this country that there is so large a traffic in illicit malt carried on in Ireland?—By every one concerned in the trade; and I think it must affect the Liverpool market very materially. In the season of 1823-24 I sent 10,000 quarters of malt to Ireland: it was, up to that time, an increasing trade. The climate and soil in Ireland produces a flinty barley, which will not yield the same saccharine quality as the best English. I have found much inconvenience this year, having three malt-houses steeping seventy quarters every four days, situated within one mile and a half of the market-town of Bungay, just beyond what is termed the officer's division, and it just comes into the circle of his ride, and is subjected to a forty-eight hours' notice being given to wet in a ride, instead of twenty-four hours if they were situated within the division. When warm weather sets in, or other cause concurs to stop one day's wetting in this situation, I am compelled to wait two days; as the law now stands, forty-eight hours notice of wetting is required, which is a great hardship, and no protection to the revenue whatever. The annual duties at those houses amounts to 3,000*l*. I deprecate the idea of rides altogether: I think they are bad things both for the maltster and the revenue.

How can you manage without rides?—I think where a district within a certain circle would afford a certain revenue it should not be called a ride, but that the officer should have a residence.

Have you any other observations to make?—Maltsters complain that throwing out of the couch in twenty-six hours, which may be extended to thirty in certain cases, in very warm weather, is highly injurious. We have found the barley to germinate in consequence of being detained so long in the couch during the warm weather, to the injury of the malt. The principle of malting is to bring it on gradually, by an increasing heat, up to the kiln; at the early stage we keep it very cool. When the barley is kept too long in the couch it is apt to get a heat which injures the manufacture. The object of the couch regulation is, I believe, that if the officer has not taken his second gauge it must go on to thirty hours; if he has taken the second gauge it might be taken out at twenty-six; but it would be a great advantage to us in warm weather to throw it out of the couch earlier. The couch-gauge very rarely exceeds a variation of one-tenth of an inch in thirty inches, and most generally the couch-gauge is the same the second day as it is the first day. Most of the maltsters deprecate the idea of the certificate system, because it gives too much trouble. I cannot help thinking that it might be of advantage to check illicit trading; it certainly entails a very great deal of trouble on a maltster, and on a retail maltster very serious trouble.

PATRICK STEAD.

As any Excise prosecution involves character as well as property, and might be prosecuted upon the result of the mere ignorance or error of any servant, I submit that something in the shape of a grand jury presentment ought to precede every prosecution; for if a prosecution occurs, and the party proves ever so innocent, still he is liable to pay his own expenses; and I have heard, but do not credit it, that a juryman's fee is double if he finds for the Crown than if he found for the subject.

PATRICK STEAD.

APPENDIX No. 62.

Examinations. No. 62. Mr. John Manton. 7th November, 1834.

7th November, 1834.

Mr. *John Manton*, Maltster, called in and examined.

YOU are a maltster at Gainsborough, in Lincolnshire?—I am: I superintend the process of malting for Messrs. Sandars and Sons.

Do you carry on the business very extensively?—Yes; we steep from 220 to 250 quarters every four days.

Have you been in business many years?—I have been in the malting department for the last twenty-five years.

With regard to the present regulations for charging the duty on malt, are you of opinion that they might be altered with advantage to the trade, without injury to the revenue?—My opinion is that, in the present state, the fair trader is quite in chains, that he has not the power of exercising his skill and ingenuity in his business, in consequence of the restrictions under the various laws which have been enacted, and that such regulations might be made as would afford the fair trader full scope for his ability, without lessening the security of the revenue.

The restrictions on the process in which the manufacture is conducted?—Yes.

That is, with regard to the time of steeping, and so on?—Yes, the whole process of steeping and watering—that he is, in a great measure, debarred from exercising his skill.

It is a trade which requires a great deal of skill to conduct it with effect?—Yes; and particular attention.

It is a chemical process, by which, by moisture and heat, you produce an effect upon the grain?—Yes, by some; but I consider it a vegetative process, which, to come at perfection, should approximate as near as possible to barley growing in the earth; the agriculturist, as well as the maltster, knows very well that that barley is the best which comes to maturity

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without any check or impediment, and which is refreshed by genial showers: for want of that needful supply of moisture barley is injured both in quality and colour; the effect is precisely the same in the process of malting. The process of malting varies in different parts of the country; some pursue the sprinkling system, others do not.

What is the actual difference in point of practice between the two systems?—One is conducted without sprinkling and the other with.

When does the sprinkling take place when it is done?—By the law now at eight days, if we steep the barley fifty hours; but if it is steeped a less period, then not till the expiration of twelve days.

Some maltsters do not sprinkle at all?—In some parts of the country they do not.

What is the advantage supposed to be derived from sprinkling?—To get the acrospire up to the end of the grain, which is very desirable in my judgment; malt is not perfect till the acrospire has arrived at the end of the barley-corn: those who pursue the system without sprinkling maintain that if the acrospire proceeds only three parts of the way, the quality of the malt is as good as if it proceeded the whole of the way.

You cannot produce that proportion of the malt without sprinkling in your opinion?—No, I have tried it; we can get it three parts of the way, but it requires that heat which is injurious.

In what part of the country is it the practice not to sprinkle?—In Hertfordshire.

Does that make a great distinction between their malts and other malts?—I have seen samples of their malts. I have heard that is the practice in that country, and I have tried myself whether I could get the acrospire up without sprinkling, and I could not.

Their malt always sells high?—The malt we send to the Liverpool and Manchester brewers has the preference to any other.

Does any Ware malt go to Liverpool?—I think not.

In London Ware malt is the highest in price, is it not?—I have understood that in some instances it is; but this probably may arise from the superiority in the quality of their barley.

Supposing the duty could be levied so that you could carry on the manufacture as you please, would you depart very much from the existing rules?—Not materially. I would keep it, in some instances, a less time in the cistern, as well as the couch, than it now is, and sprinkle at six days.

In point of fact the proper time would necessarily vary according to the quality of the grain, and the state of the weather?—Yes.

So that it is impossible to fix any determinate rule which would always be a good one?—The atmosphere and the quantity of barley would of course vary the thing: if I was left to my own judgment I would act according to circumstances.

Have you read the letter which the Commissioners have received from Mr. Sandars?—I have; his sentiments and mine agree nearly upon the process.

He states, 'We beg leave to suggest our views on the subject, and they are such as we 'have, no doubt will answer the purpose of any maltster, and enable him to make the best 'malt, and give the officer of Excise every facility for securing the duty. Case 1st. Steep the 'barley not less than forty-eight hours. 2d. Couch it not less than twenty-two hours, as 'some barley will grow in the couch if laid a longer time, and does it an injury by growing 'irregular on the floors. 3d. To be allowed to water or sprinkle the malt at six days' end 'from being thrown out of the cistern. The officer, making compares with the cistern and 'couch-gauges, will be enabled to detect any fraud of consequence.'—I concur in that.

At present the duty is taken by the cistern, the couch-frame, and the floor?—Yes.

Is it necessary to go through those several processes to ascertain what the duty should be?—To prevent fraud I should think it quite necessary to make a compare; it is the interest of the fair trader to prevent fraud, as he is injured when fraud is committed.

Do you believe there is much fraud committed in the trade?—It cannot be practised to any extent without being discovered; the maltster cannot do it without injuring his article.

Are there many discoveries; or, in your opinion, is the duty generally well collected?—I think very well, from what I have seen. I do not know that any other measure could be adopted which would render the revenue more secure than it is at the present time.

Several witnesses have stated to the Commissioners that the price at which a large quantity of malt sells in the London market will not pay the price of the barley, the expense of making, and the duty, by 6*s.* a quarter; how can that fact be accounted for unless there is fraud?—That would have an end, I think, to any respectable trader. I think that system would not go on long.

In point of fact it has gone on long; it is a constant established case in the London market, that malt has sold for less than it ought to sell, supposing the duty was paid?—I do not know how they pursue such a plan.

Are you not aware that that fact does exist, that malt may be bought, made of barley, below the price of that barley, the amount of duty, and the expense of manufacturing?—At seasons there are occasions when money is scarce, when malt is purchased at a less rate than it can be made. I have purchased it myself in some cases.

That may be in consequence of a temporary pressure, but where it is continually occurring must there not be some permanent cause which occasions that effect?—There is the outcast in making malt which makes some consideration for it; this overplus in measure is occasioned by the grain becoming lighter by the process, consequently measures lighter.

What is the price of malt now in your country?—We sell so little at home, I am not aware; our market is principally Manchester and Liverpool.

Do you know the prices at Manchester and Liverpool?—I have not heard; we have sent only one cargo this season, which I think is yet unsold.

Are Liverpool and Manchester much supplied from Lincolnshire?—I should conceive they are supplied also from Oxfordshire, Nottinghamshire, and Yorkshire.

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In the country parts where there are malt-houses, and which can be visited only two or three times a week, are there not opportunities in such cases of committing frauds?—Not to any extent: I am not aware how they could do it. I have heard of the practice of running steepings; but how they can do it I am not able to say.

You think the law is so perfect it is impossible to do it?—I think they must be detected in it.

That is supposing the officers do their duty?—Yes, supposing the officers do their duty. I think such a system cannot be pursued without being detected.

Several of the witnesses have complained of the alterations made in the allowance from 20 per cent. to 17½ per cent. for the grain swelling; have you anything to say upon that head?—No, nothing.

Do you think that is a fair arrangement?—I am not aware that any alteration need be made in it.

You are required to keep what are called barley-books?—Yes.

Do you consider them of any use since the survey of stock and permits have been given up?—No, I think they are of very little use. I cannot conceive what end they can answer, because the officers' surveys will preclude quite I conceive the necessity for them.

It is a useless form in your opinions?—I conceive so.

You are subject to penalties if you do not adhere precisely to the regulations?—Yes, I do not see the utility of them.

There is long credit given for the payment of the duty—do you conceive that necessary or any great advantage to the trade?—If prompt payment were to be required I think it would throw many who are now in the business out of it.

Do you think it leads many into the business who ought not to be in it, who carry on their business on the public capital instead of their own?—It is very easy for a man to purchase barley, make it into malt, sell it and receive the money before he pays the duty.

Do you think that is calculated to lead to the establishment of houses without capital?—I have no doubt if prompt payment were required many could not carry on for want of capital.

Do you think that in the opinion you have given you express the sentiments of the maltsters in your part of the kingdom?—I think I do.

There is a considerable quantity of malt made in that district?—There is.

Have you had much communication lately with any of the principal maltsters upon the subject?—Not any; but I feel satisfied that I speak the sentiments of the body.

Do they feel very anxious that the change suggested in Mr. Sandars's letter should be adopted by the Board of Excise?—All who pursue the sprinkling system will be desirous of having those changes.

Do you think those changes may be admitted without any injury to the revenue?—Without the slightest.

You have had no conversation with Excise officers on this subject?—No: I have often remarked that I was very sorry to see the maltster obliged to pursue the present course; that a man skilled in his business was fettered by restrictions; and that, if I were allowed to exercise my own judgment, I should pursue such and such a course.

Have you ever applied to the Board to make the changes you here suggest?—No. I said to Mr. Sandars last season that I was surprised they had not petitioned.

Why have they not petitioned?—I cannot say. I think it would be very desirable if the restrictions were removed so as to give every man an opportunity of exercising his own judgment in the process of malting. I have had barley in steep this season that, before the water was turned off, was in a state of vegetation, and that afterwards, being so many hours in the couch, acquired such a degree of heat as to cause vegetation to proceed in such a rapid degree as made it impossible to keep the comb within bounds, which reduced the body very materially then; in about four days it was completely grown out of the comb, turned yellow, peeled off, and took a greater quantity of water to bring it round again.

What course should you pursue but for the regulation?—I would not let it die away for want of water; I would keep it in that progressive state, which the regulations now prevent me: this course would enable the maltster to malt earlier in the season and later in the season, which would be a great advantage to the farmer: the farmer is now obliged to thrash out all his barley fit for malting in the season, whereas if the maltster was allowed to exercise his own judgment malt could be made at any time, so that the agriculturist would have an opportunity of thrashing his barley at his convenience without experiencing a loss in the sale of it.

Upon the question of this barley you have referred to, it was positively injured by conforming to the Excise regulation?—Very seriously.

There was also a loss of time?—Yes, there is a loss of time; the restrictions now make the process eleven or twelve days before it is fit to go upon the kiln; whereas, in some instances, it might be reduced to nine or ten days, which would make a great deal of room for the maltster on the floors, which at that time is almost invaluable to him: by being compelled to keep the steepings so long upon the floors they become crowded; he wants all the space he can in the warm weather to prevent that excessive rapidity of growth.

Was there a large quantity of malt in the state you describe?—I have seen steepings of thirty quarters in that state frequently: it is apt to mould in that state—a certain indication that it has experienced an excessive degree of heat.

Are there any other ways by which you suffer injury under the existing regulations?—I think not; if those restrictions were removed it would give the maltster a fair opportunity of exercising his own judgment and skill in the process, which is every day varying from the quality of the barley and the state of the atmosphere; the winters are not so cold now as they used to be—the colder the weather the finer the colour of the malt.

Appendix No. 63.

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Examinations.
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Mr. George Lush.
7th November, 1834.

Mr. *George Lush*, Maltster, called in and examined.

You are a maltster at Wilton, near Salisbury?—I am.

Do you carry on the business to a considerable extent?—No: I wet eight quarters in one house, and ten in another. I have one house at Broadchalk, one in the ride, the other out.

Are you well acquainted with the malt regulations?—Yes; I have been at it these seventeen years, and I always work at it myself along with the men. I have no other business.

Have you any thing to suggest to the Commissioners respecting the Excise regulations?—We have not had a meeting; but we talked together in the market at Salisbury, and we appear to be very well satisfied with the present regulations. I could name one or two things; one which has been referred to is the sprinkling the corn; we are allowed to do so at eight days; we should wish to have it sooner, from the 6th of April to the 10th of October.

What would you propose?—We should like to wet at five or six days when the corn is dried so fast.

Is there any other alteration of the regulations you would propose?—We used to have 20 per cent. allowed us, now we have 17½; whether that is fair I cannot say; I am satisfied myself. We pay a little more duty, about three farthings a bushel more.

Do you pay more than you ought to pay—perhaps the 20 was too much?—When the barley is thin the spear will not come up: when we have got good barley it will.

You are obliged to keep malt-books?—Yes. I do not find myself aggrieved with them: we put down our wetting, that is all: since the certificate system gave way we have had no malt-book; we call that we keep the barley-book, to put down our wettings: I think that is all proper.

Does the process of making malt differ in your part of the country from that pursued in other parts?—We make it for beer: we do not make any for porter. Where they dry it for porter they dry it more. I never dried but once for porter; there we used more fire.

Where is your market?—At Salisbury.

Do you send any to London?—No; I have sent to Southampton: it does not answer our purpose to send to London, except some few small things, last year a little was sent. There is a great deal of malt made at Warminster which goes to Bath. Our malt goes rather down than up: it is worth more money round our neighbourhood, and at Southampton, than it is in London.

Do you consider the duty well collected by the Excise?—Yes; as far as regards my own houses. One of my houses is surveyed once in two or three days, and the other every day. I find that at the chalk-house, which lies five or six miles from my house, the duty does not vary 12*s.* in 200 quarters: I have found them charge the duty very exact.

You have no complaint in your country of any illicit proceedings?—No; we have not.

You do not think your market is affected by malt being brought in which has not paid the duty?—No.

What is the price of malt?—We retail at 7*s.* 6*d.* a bushel, and sell at 7*s.* by the large quantity.

That is 56*s.* a quarter?—Yes: and in some instances I have sold at 7*s.* 6*d.*, at a longer credit.

How much does the barley cost?—The barley last year we had rather reasonable: now the barley is rather against us.

What does the barley cost with which you make the malt you sell for 56*s.*?—I have given 34*s.* and 35*s.* for new barley; but I have been wetting principally old.

The duty is 20*s.* 8*d.*?—Yes.

Then the price of the barley and the duty makes 54*s.*?—Yes; the price of barley is against us now; but we are obliged to comply with the market. We used to give 29*s.* for our barley: there is great opposition in the market.

How do you account for that?—Some of the maltsters have opened beer-shops—one, particularly, where he is selling his beer at 4*d.* a quart, a penny for a glass.

Is this opposition much assisted and promoted by the credit given in paying the duty?—No; for this man makes his own malt. He says he can sell it sooner now than he could before, there being no beer duty. They have all lowered the price of beer in the town; they are obliged to comply in consequence of opposition, or he would have all the trade.

Is 56*s.* a quarter the average price or the highest price?—It is hardly an average, for we get 60*s.* for that we sell by the quarter of a sack.

There is none sold under 56*s.*?—No, not now: it used to be. I may have 60*s.* for credit of six months now; it is according to our custom; some will pay and some will not.

Are you acquainted with the opinions of many of the maltsters in your part of the country, in regard to the regulations; how far they consider them fair?—They would not have any thing to say when I asked a great many of them respecting their allowance; they wanted it to be 20 per cent., as it used to be, but they do not appear to find any fault with the present

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mode. My opinion is, that if the trade were to be thrown open, as the beer trade is, we must give it over.

You mean if there were no duty?—Yes; we should be situated the same as the beer-shops are.

Why should you be obliged to give it up then?—We should have those people to trust that we have not now, which would be a great hurt to us; and we should have such opposition, every one would be making malt.

Would not that correct itself when they found it not profitable?—I cannot say; but it would cut us up. The farmers appear to have a general wish to have the duty off malt: I tell them we pay them for the barley, but if ever the duty is taken off the trade would be worth nothing, and they might get worse paid than they are now.

The brewers are not ruined by having the duty taken off, are they?—It affects them in some places—there are no common brewers among us—they had an opportunity, in those cases, of sending out their beer to those places; those men in such places set up and brew their own beer against the regular houses. I have served two or three public-houses, but they are not worth serving; we are obliged to come down to an equality with those other houses. Since the trade has been thrown open it has been a great deal worse for our place.

Had you any meeting of the maltsters in your county before you came away?—Yes; we consulted one another.

They knew you were coming here?—Yes.

What you have stated may be put down as their opinion?—Yes; I told them that I thought the sprinkling of corn at less than the eight days was of service. I think the sprinkling-pot being in the malt-house is a temptation to the malt-man to wet his corn; though I do not tell him to do it; I should be liable to an information. In the spring of the year, after it begins to dry quicker, it would be a great advantage; but we should be liable to be informed against under the present law. My house being at a distance from me I go five or six times in the week; but I cannot be there always to see every thing done, and a man may do it possibly when I am not there: it is not required in the winter at all, but in the spring of the year, from April to May: we do not make much malt after May.

George Lush, Maltster.

Appendix No 64.

8th November, 1834.

Mr. *John Young*, Maltster, called in and examined.

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Mr. John Young.
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Where do you live?—At Sandal, near Wakefield.

Are you a maltster?—I am.

Do you carry on business to a great extent?—Not to a great extent, as compared with many.

Have you been deputed by a body of maltsters to attend the Commissioners to give evidence?—I have.

Are the maltsters who deputed you carrying on business in Wakefield?—Yes, and Merfield, from which the maltsters attend the Wakefield market, which is in the Leeds collection.

Were you instructed by the maltsters to make any special communications concerning the regulations?—I took a great deal of pains upon finding that it was necessary for some person to attend, to ascertain the opinions of my neighbours, and I think that I have obtained the general views of the trade upon the subject.

What are the points upon which you wish to make any communication?—I think with regard to relief there is one improvement, and a very material one, which might be suggested, that of being allowed to water grain at eight days, provided that what is usually termed the short-water wettings, that is, barley which has been under water forty hours only (which is the lowest we can keep it by the Act) be not any impediment. Under the present operation of the Act the maltster is restrained from watering all the floors that may have had fifty hours' water, till the period of twelve days, if he have any floors of less than fifty hours' water, though he may be allowed to do that at eight days if he has *no* floor of less than fifty hours' water; that is, supposing a maltster has already three wettings on the floor that have had fifty hours' water, he is enabled by the law as it exists at present to water them at eight days; but if a floor of less than fifty hours' water come out of the cistern (and this year many examples of that kind will be afforded by the very meagre growth of barley) he is then restrained from watering the other three floors until they are twelve days old. I am not aware what could be the motive of the Excise in adopting this regulation; but if there is any good reason I think that we can put it on a better footing than it has been yet; for this reason, that under the present system if the officer attends a little beyond the time of the fifty hours, and finds the cistern drained, the maltster, though he may have drained the cistern ten hours before, would not tell the officer that: for this reason, that he may have floors, three of them at fifty hours' water, which would immediately prolong the time of sprinkling, and he must be compelled to sprinkle those floors at twelve days instead of eight; and that is a very good reason why he would not inform the officer, nor does the Act require it. But in case the Excise could shew any substantial reason why they have made that distinction, I think it might be answered in this manner: if a trader was obliged to put a label on his floor, made sufficiently clear to any person, whether connected with the revenue or not, ('short water,' or any thing to that effect, on the label, which might be required), it would enable the Excise

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officer to see whether that floor had had short water, which, in the present case, unless they happen to come in just at the time, before the expiry of the fifty hours, they cannot detect.

What is the inconvenience of the regulation of which you complain?—The inconvenience is that we are prevented from giving the barley that support which it ought by nature to receive from sprinkling, and thereby the germinating process is brought into such a state that it cannot be recovered; and if it gets into a dead state the root becomes brown and withered, and it then flags so much that it cannot be revived. We consider that we are making the best of our article when we keep up the regular process of germination in a progressive manner, so as to imitate nature as nearly as may be.

And when you are not able to do that you suffer a loss?—Decidedly; the barley becomes injured to all intents and purposes; and I have no doubt that the brewer would bear us out in that.

In point of fact the regulation is an injury to you in point of property?—It is, inasmuch as it compels us to spoil the wetting in the cistern, by giving it ten hours more water than it will bear, or compels us to injure those floors requiring water.

Why should the Government require any regulation as to wetting at all?—I think they are right in that, because a fraudulent maltster might introduce barley, very imperfectly watered, from a tub or anything else; and if he is allowed to water without restriction that may cause a very serious loss to the revenue.

What is the next point in the regulations on which you wish to give your opinion?—I think the law is very imperfect, inasmuch as it makes no distinction between winter and summer, though our business is one which depends very materially on the effect of heat in the germination of the corn. The law, if made for winter, which I presume it has been done, must inevitably straiten us (which it really does) in summer; because by the great increase of heat in the germinating process the corn spoils materially; and I think the allowances in some cases are not sufficient for warm weather. At the same time I do not think that the Excise books would bear me out to a great extent in that assumption, for this reason, that though we are, I am satisfied, at the mercy of the Excise, yet officers having a character to maintain as well as ourselves, the respectable portion of them, when they find things go on in a regular train in the malt-house, upon the broad floors, do not take things exactly as they find them, but make due allowances in that part of the process. It can be only considered as a comparison to the charge arising from the couch; and I am satisfied no loss of revenue that could fairly be charged occurs from the allowance of a respectable and experienced officer.

You say that you feel you are at the mercy of the Excise officers—will you explain in what respect?—When a couch is under their survey it is then in a very small space, perhaps from five to thirty or fifty bushels in the inch, or even 100 bushels, and we are bound to keep that couch within thirty inches depth, and they know to the fraction of a thousandth part of a bushel the area of that couch; but when it becomes a broad floor of several hundred inches in length and breadth, thrown by the shovel of the maltster, there will of course considerable inequalities occur; and without very great attention, and an immense number of gauges, which the Excise cannot be expected to take, it is very easy for an inexperienced or weak-minded officer, by taking his dips unfairly, from the highest parts of the floor, to commit sad havoc on the trader, and yet be able to declare his dips were correct.

That you feel to be an objection to the law?—I do.

Making the charge by the broad floor is necessarily a very imperfect method?—Yes, it is but an approximation; and the man that merely followed the letter of the law might not make due allowances; but in connection with this, and in justice to the Excise officers, whom as a body I believe very respectable, I should mention that I believe not many floor-charges will occur on their books, compared with the great quantity of malt made.

Then on the whole, in point of fact, the officers have a great deal of power over you in respect of the process by which they make the charges?—On the broad floor decidedly; but this is merely a check upon the couch-gauge, for the purpose of ascertaining if any barley fraudulently wetted has been brought into the floor, if an undue increase is found; but it is after all an approximation.

Is the floor-charge often made the charge of duty?—Not very often.

Which is the principal charge?—In the couch; the others, if any of them exceed it in certain proportions, which I could state if necessary, are made use of; the couch-charge is cancelled, and the best charge fixes the duty. I would take the liberty to suggest that if a charge from the cistern or floor is made, whenever they do occur, they should be entered publicly upon each maltster's specimen, so that he would then see on what gauge the duty was charged, and it would be in his power to regauge that floor, and thereby it would be a sufficient check I think on an inexperienced officer.

What, according to the regulations, does the specimen now contain?—There are a great number of columns upon it, containing a variety of things connected with the business of maltsters: notice to wet; the date and minute of survey; the dip of the cistern, and its gradual rise; the depth of the couch, and then, connected with that depth of the couch, and opposite to it, the various compare but not worked-out gauges of that floor, with other things of less importance.

Who makes the entries in the specimen?—The officers of Excise; it is always assumed by the trade that the gauges occur in the couch; and though there are deviations from that by the cistern-gauge being the best or the floor-charge; yet the maltster, when a floor-charge occurs, has no notice of it, unless he works the floor-gauge after the officer by the slide-rule or pen; and there are a great quantity of maltsters not capable of doing it, for it is a matter

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of some labour; and if when the floor-charges occur they were made public to the maltster upon the specimen, he would at once see, and might check the officer in the gauge of that floor.

Are the allowances to which you refer as not being sufficient for the summer, one-third part in floor before the end of seventy-two hours, and one half after seventy-two hours?—Those are the allowances to which I refer.

Is one-third part in floor before the end of seventy-two hours a proper allowance for winter?—I think it is, assuming winter to continue from the 1st of November to the 1st of March.

And one-half after those seventy-two; is that sufficient?—Yes; for winter.

What would you propose to be the allowances for the summer months?—From experiment I am not sufficiently able to say what they might be, but I am satisfied that more ought to be allowed; because, when warm weather occurs, particularly in March, when barley germinates in its natural state; the root shews itself at a very early period, without great care on the part of the maltster to keep his floors uncommonly thin; and if he does that, to a great extent, he deprives himself of the room he has in his malt-house, and when the germination is rapid, I have no doubt that more does really occur than is allowed by the law. Still, as I observed before, I do not think we could make out by the Excise books, if produced, a strong case; because, although an officer comes to take what he can find on the floors with proper allowance in his mind, knowing previously the character of the trader, he can judge whether anything improper is going on; and, therefore, I do not think we suffer in general materially or sufficiently to make out a strong case. Still I am satisfied that we are at the mercy of the Excise officers; but generally speaking, as they are a respectable body, perhaps something might be conceded to them on that point.

But it would be more satisfactory if the allowances could be so adjusted?—We find fault with the law as not making any distinction between summer and winter, in a business depending materially upon the increase of heat and consequent germinating of the corn.

Is there any substantial reason why there should not be a distinction made by law in the allowances for the summer different from those of winter?—There is none that I am aware of.

You think that the whole business, as regards the collection of duty, would work just as well for the benefit of the revenue if a proper arrangement was made for summer allowances, as it does now for winter?—Decidedly.

And that all that is necessary is to make a larger allowance for the summer period than there is now, under the present regulation, for the whole year?—Yes. This year I am satisfied that barley possesses, either from the warmth of the season, which is unusual, or from some superior vegetating power, a faculty of striking much sooner than ever it did in my experience. Barley, generally speaking, is of a small sample this year. I have seen it sprouting in a cistern before the water was drained off: these are facts upon which I can bring other evidence besides my own.

That you attribute to the mildness of the season?—Yes; or to some unknown causes in the operation of nature; consequently, I think we can shew a strong cause why we should keep our barley under short-water, and be allowed to sprinkle at eight days instead of twelve; and I think what I have proposed is a strong security that all should work right—that of labelling the floor receiving short-water.

What do you consider as the perfection of the process of malting as to the state of the acrospire?—I consider that, to suit our market, the perfection of malting is that which carries the acrospire as far as possible, so as not to appear at the end of the corn; to obtain this, we consider that it requires a due sprinkling of water—to follow as nearly as we can the process of nature. I consider that it is possible this system may be widely different from that of the south; the maltsters in which district work chiefly for the great brewers; and I think I can establish a reason for that difference. We work chiefly for the home brewers, or small public brewers; this requires a difference of treatment in the maltster's hand to suit his market; for as the large brewers in the south have the opportunity, from the immense size of their mash-tuns, to retain the heat, from the immense quantity of malt in the wort, they thereby sustain very little loss of heat, and by that means are enabled to keep their malt on a sufficient time to convert the starch of the unmalted part of the corn into saccharine matter, and to obtain a greater length of wort than could occur to the small brewer from the same malt. Our market, therefore, I think requires us to malt the grain further, and thereby enable the small brewer to stand more upon a par with the larger one; because a greater loss of heat occurs in a small mash-tub, and he cannot keep it on the length of time that the large brewer can without injuring his wort, which would run into the acetous fermentation. We, therefore, by the assistance of sprinkling, work the blade of the corn to a greater length, and thereby malt a greater proportion of the barley, which will allow the small brewer to draw it off quicker from his tun. I am not aware of any other reason we can urge; and this is my view of the system—and I believe it is one which will fairly bear the test of argument and experience.

Are there any other of the regulations which ought to be altered?—There is another point on which I was directed by the trade, in the neighbourhood from which I come, to speak. I will put that upon the broad basis of the trade, because it was distinctly named, and that is with regard to the turning out of couches assumed to be pressed. Our maltsters conceive that both the Excise and themselves are sometimes brought into collision by the turning out of couches assumed to be pressed. Instances occurred three or four years ago, of a visiting supervisor from another district turning out some couches, on which, by what was considered a very unfair method, he obtained an increase sufficient, according to the letter of the law, to

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carry conviction for pressing a couch. But when the cases were brought before the magistrates, and they made acquainted with the whole nature of the process, convictions were refused. The trade, ever since that time, having felt the critical situation in which they are placed, and the odium cast upon them as a body, as also the bad feeling that was created towards the Excise and the Government, propose that the fines for what are called stiff couches should cease, and propose to protect the revenue and fair trader in the following way:—that the officer, before the expiry of twelve hours, may be empowered to compel the maltster, or himself bring men, to empty the barley from the couch-frame, and return it again; to charge the increase upon the first gauge, as far as say 4 per cent., with the regular duty, and all above that with a very heavy surcharge, say ten times the amount of the duty. We have no objection even to *increase* the surcharge still very much higher if thought proper, in order to do away with the penalties on this head; and *the trade in general respectfully solicit your particular attention to the subject.*

Do you know that the trade are of the same opinion now?—Yes; most decidedly. Before I left home I saw some of the *principal maltsters*, who considered this matter over with regard to the point on which I speak, and their opinion was *strongly* expressed, as I have stated.

Was that proposal ever brought forward in any formal way before?—No; it was not.

How came it not to be urged before?—A number of very vexatious clauses were repealed by the Act of 11 Geo. 4, published in 1830. I think nearly one-half of the clauses of the Act recited were repealed; and, consequently, the trade thought they had obtained so much that they they did not press further. There was an additional duty imposed at that time, which we all considered as a bargain to have greater leniency exercised over us, and we were very well satisfied with what we obtained; for the contrast was so great between our then liberty and the former restrictions, that we felt as it were standing in a new position on the face of the earth.

In the year 1830 the system was so changed as to be in a great measure a new system of regulation?—It was indeed.

You have now had four years experience of the working of this new system; in your opinion, is there room for making further alterations, which would be very convenient to the trade without any injury to the revenue?—Yes; decidedly so.

You have already mentioned watering as one?—Yes; in my own opinion that is a very great one.

You have mentioned altering the allowances, so as to make them applicable to working in the summer?—Yes.

What other regulations would you propose to alter?—Doing away with the penalty on compressed couches and substituting a heavy surcharge, as heavy as ever you please, even to fifty times the amount of the duty.

Several witnesses have complained of the alteration that was made in the allowance for the spear and grain from 20 per cent. to 17½ per cent.; are you of opinion that that allowance should be restored to the original rate of 20 per cent.?—The trade of Wakefield are decidedly of that opinion, and think it only an act of justice; but, considering at that time that the number of repeals from vexatious clauses were of such importance to the maltsters that they thought it a very good bargain, it is not, however, virtually an increase of 2½ per cent., as was understood at the time, but it is an increase of 3¼ per cent.; because the charge does not occur on the reduction from 100 to 82—5, but upon 80 to 82—5, which is virtually 3¼ per cent., and which ought to be restored again.

Then they consider that that alteration of allowance was virtually an additional duty?—Decidedly; so it is.

So that, in point of fact, the duty is more than 20*s.* 8*d.* a quarter?—Yes; it is virtually by the above imposition, as nearly as possible, 8*d.* per quarter more, or 21*s.* 4*d.*, the total amount of duty upon one quarter of barley; for, as 1*d.* per bushel additional duty was imposed when the imperial measure came into use, making the amount 2*s.* 7*d.* per bushel, so the increase of $2\frac{5}{8}$ bushels upon 80 will be found equal to another 1*d.* per bushel, or very nearly so; and great numbers of the trade, being ignorant of its effect, it is only an act of equity to restore it, or publicly by law impose the duty at 2*s.* 8*d.* per bushel.

Do you propose any further alteration?—Yes; we do not consider that 6¼ per cent. for the whole of the remaining time beyond twelve hours, in which the couch is now obliged to be in the frame, is a sufficient increase in warm weather.

In what respect is it that you think the allowance of 6¼ is not sufficient?—Because, in warm weather, when grain begins to germinate, I have seen couches rise in the middle by the force of vegetation, and the bud or root of the corn have become visible in a great proportion of the central grains. I have no doubt whatever that a much greater increase than 6¼ per cent. would be found, if turned out by the officers in that state, which, by the letter of the law, he is entitled to do; but in our district, since the period I named, when an officer from a neighbouring quarter came over, I believe couches have rarely been turned out on the second day, the Excise feeling as well as the trader that a degree of odium and disgrace would be thereby incurred: this leads me then to another conclusion, in which, I think, a provision ought to be made for the summer months; we are at present compelled at all times of the year to keep our grain in the couch-frame for the space of twenty-six hours, and if the officer has not had an opportunity of gauging it within that period, it is (although the law allows the liberty of the trader turning it out on the floor) still to be considered, for the period of thirty hours after emptying from the cistern, as effectually in the couch-frame. Now, by the effect of germination, which I have just named, there can be no doubt that the

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increase would be so much as to be an act of *great injustice* if charged upon the maltster as a couch only; he is therefore, in warm or spring weather, obliged (and in many cases I am prepared to prove) to see his property injuring before his face, or otherwise sustain such a charge, which, if often repeated, would be of ruinous consequences.

From your own experience you know that this has been attended with injurious consequences?—Yes; and I have no doubt that other maltsters would bear me out in this in numerous instances.

What allowance would you propose in lieu of the 6¼ per cent.?—The trade are unanimously of opinion that it will be consistent with the safety of the revenue to be allowed in warm weather to turn our couches out at the expiration of twenty hours at the most.

Do you consider that the duty is generally well collected, that is, that there is not much evasion?—I should think that, compared with the amount of Excise duty on malt, there is no other source of revenue bearing so few fines; and I do honestly think that there is as little fraud, or unfair dealing, or less of either, than in any trade that could be named. I think so, not from a partiality towards that trade, but from a long experience and intimate knowledge of the subject.

Is that the opinion of the north?—It is, certainly.

How are the prices of malt in the market; do they exhibit proofs in themselves of the duty being paid?—Yes they do, generally speaking: there are some few cases occur; but I do not think it is from evasion of the law, but from the necessity of providing for the important day—the day of duty—in which malt sometimes fetches a price that it could not be offered at.

That is too much below what it ought to be to cover the expenses and the duty?—Yes.

Are there cases of that sort?—There are cases.

Is it a thing that happens every year?—Yes.

Often in the course of the year?—Occasionally in the course of the year; not very often.

Is it carried to such an extent as to injure the fair trader who pays his duty?—I believe not; because in those cases the quantity is small compared with the bulk of duty paid.

Then you, as a fair trader, cannot state that those cases occur so frequently as to materially injure your business?—No; I have bought malt at a less price than I could make it, but have put it down to this reason, that it must belong to a needy maltster.

Are there many country maltsters round the great towns?—Fewer than there were some years back.

Are there still many?—There may be, perhaps, many in number, but very few indeed with regard to the magnitude of the concern.

Do you consider that the duties are well paid in those sort of concerns?—Yes; I think it impossible to evade the duty to any amount without the connivance of the officers; and if the supervisor be active this cannot be carried on to any extent, I conceive, without detection: around us we have very few of those concerns, and some of our country malt-houses have become applicable to other purposes; I should think the malt-houses in bye places are decreasing, and that the business is carried to the towns.

Are you acquainted sufficiently with the collection of the malt duty in Ireland to be able to give an opinion respecting it?—I can say nothing but from assumption; but I have seen many samples of Irish malt in Liverpool and Manchester, which, I conceive, if the barley does not materially differ from ours in its vegetative powers, might be made into better malt than it is a great deal. I have seen malt in those markets not one-third grown, which I am totally at a loss to account for; and the remark I made to the factor was, this has been a very short time in the cistern, or on the floors, I do not know which.

Is there much of that malt brought to those markets?—Yes, a large quantity; and they undersell as much in price.

On the face of it, it is impossible that that sort of malt could have undergone the maltster's usual processes of vegetation?—If the vegetative powers are similar to ours certainly not.

Did you ever sell malt in Ireland?—No.

Supposing a great extent of fraud prevails throughout Ireland, and a vast quantity of malt is brought to market that has not paid duty, does that affect the English trade?—Decidedly.

In what way?—The Irish malt is offered in the Liverpool, Manchester, and other neighbouring markets, at 10*s.* or 15*s.* per quarter below the price an English maltster could make his malt at; and I have repeatedly heard two of the principal maltsters in Wakefield say, who are Messrs. Walker and Casson, and S. H. Armitage, who have each regular establishments in Manchester, and send the whole of their malt into Lancashire, 'that it is 'impossible that the Irish maltsters can pay the proper duty;' that in the various samples of Irish malt they see in Liverpool and different parts of Lancashire, the greater part of it is not more than half vegetated, and to an experienced eye evidently run on the floors, to evade the duty. That they find the quality generally so much inferior to the English in consequence of its not being more than half vegetated, and sold at such extreme low prices, that it is exceedingly injurious to the English maltster, and if allowed to go on increasing as it has done for the last two years, will of necessity be perfectly ruinous to the fair trader, the quantity having of late increased to a great extent. It also affects the English trade in another way; which is in the immense importations of Irish porter, which, during the last few years has been sold at such extreme low prices, that no English brewer can compete with it. It is also a fact, that a commission of 20 per cent. is paid on this porter to the salesmen and agents; there is also the heavy charge of freight and land carriage to *all parts of* the north of England, which makes it obvious to every thinking person that the Irish malt, from which it

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is made, cannot possibly pay any thing like a fair proportion of duty; and this very large importation of Irish porter diminishes very considerably the consumption of English malt, and is a great loss to the revenue.

It has been suggested to the Commissioners, that it would be of general benefit to the trade, if they were allowed to bond malt upon payment of duty; what is your opinion?—The trade consider that the effects of bonding will be injurious to them, and are decidedly opposed to it.

Could allowances be so arranged that you could carry on the business of maltster throughout the whole summer?—A very material inducement would be to allow sprinkling at six days instead of eight, and to release the couch at the end of twenty hours, which we think may be done consistently with the protection of the Excise.

So as to have the maltster going on through the year?—Yes; a great part of it.

Would that be any material improvement to the trade?—It would certainly enable maltsters to make a much quicker return of their capital, including, of course, the duty, than they now can do.

Would the malt be as good?—I cannot conceive that, by any allowance to the trade, malt could be made in summer equal in quality for the keeping of the ale, to that made in the cool of the year.

What is the practice now: when does the malting season begin and end?—Within the last few years generally so soon as barley could be obtained in the market; or if any of the maltsters, at the close of the preceding season, had kept over any old barley for the purpose of starting with.

In October?—About October.

How long do they go on?—In many instances till about as far as June or July.

You are still required to keep what are called barley-books?—Yes.

What is the object of those books?—I am quite at a loss to state any practical object with regard to securing the revenue.

What do you enter in them?—It is by law required, by the 8th clause of the Act, to enter the quantity of barley wet, within the proportion of 5 per cent.; but as this entry is required to be made within three hours of the time of wetting, and our stock of barley is very often in much larger proportions than the quantity put in the cistern: it is put in by guess, and still the penalty attaches if the maltster does not enter within 5 per cent.

Are you of opinion that the books might be dispensed with without injury to the revenue?—I am decidedly of that opinion.

Have you any thing further to mention to the Commissioners, upon the subject of the regulations or the duty?—No, I am not aware of any thing further.

It has been suggested that it might be a great convenience, in many cases, to the trade, to be allowed to pay up the duties at once, on receiving a reasonable discount, instead of giving bond; what is your opinion upon that?—I think it would be decidedly advatageous to the trade, to pay up the duties on the next sitting day following the one after the books are made up, being a period of about two months.

JOHN YOUNG.

Wakefield, November 17th, 1834.

We, the undersigned maltsters residing in Wakefield, have examined the revised and corrected copy of Mr. John Young's evidence, given before the Commissioners of Excise Inquiry, (as subjoined,) and approved of and acquiesced in the same, and strongly recommend it to the said Commissioners.

MICHAEL SANDERSON,	THOMAS CASSON & CO.,
JOSHUA TETLEY, of Leeds,	S. H. ARMITAGE,
JAMES MARTIN,	WILLIAM YOUNG,
GEORGE CRAVEN,	JOHN CLAY,
JOHN GREGORY, Junior,	CHARLES EXLEY,
THOMAS BINNEY,	WILLIAM HOULDEM,
R. HARRISON,	N. L. FERNANDES.
J. and J. BURKETT,	

APPENDIX No. 65 *a*.

11th November, 1834.

No. 65 *a*.
A Deputation of Maltsters.
11th November, 1834.

Mr. *Joseph Taylor*, Mr. *Thomas Patmore*, Mr. *William Barnard*, and Mr. *Wyatt George Gibson*, a Deputation of Maltsters, called in and examined.

(*To Mr. Taylor*). Have you anything further to communicate to the Commissioners respecting the regulations for collecting the malt duty, in addition to what you stated before?—It is entirely in reference to the existing Act of Parliament, as regards malt-making, that I wish to make any remark. It is the Act of the 11th Geo. 4, c. 17. The first point is with regard to the fifth clause, which goes to the regulation of the barley-book. Now as the whole of those entries are to be made by the maltsters, it can be of no use, and no check, because the maltster may or may not enter, just as he pleases.

Does not that clause repeal the regulation of the barley-book?—Upon looking at it I find that it does; but the eighth clause requires another book to be kept, which, in fact, comes to the same thing. The reason that I consider that of no use is, that the maltster is the only person that makes an entry in it. Now a book that a maltster may or may not enter in, and

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in which he may enter what he pleases, can be no sort of check, and can be of no sort of use; there is no debtor and creditor account, but you merely enter on one side, and you there enter what you suppose you steep—all steepings being let down from the chamber; therefore it cannot be a correct account.

That is to say, you put down the quantity at random, and not by measure?—Yes.

Has the trade ever complained to the Board respecting this book, and endeavoured to get rid of it?—The trade, in our part of the country, have long given up complaining to the Excise, as I stated before. The next clause I wish to remark upon is the thirteenth. In that clause I find every maltster is compelled to steep or keep the corn under water at least forty hours; therefore we are compelled to keep it under water forty hours, whether we are of opinion that it ought to be or not, and we have not the option of doing what we think the best for the malt. I would also remark, that this year I consider that there is a very great deal of barley that might be made into very good malt, provided a less time than forty hours' were allowed to steep; the reason for which is, that the greater part of the growth of this year's barley is very thin, and would not require, or perhaps would not bear, forty hours' water.

Do you think that that clause could be relaxed as to the time with safety to the revenue?—I think the revenue would be benefited if all the restrictions were removed from us which are contained in this Act of Parliament.

How many hours would you propose instead of forty?—I do not think it is possible to propose any number of hours, because we, as traders, ought to be guided by the quality of the barley when we look at it.

With reference to the quality of the barley you have described, how many hours would be the most that that sort of barley ought to be under the water?—I think that would depend upon whether any other of the restrictions were removed from us. Perhaps that barley could not be made into malt at all with any advantage, if other restrictions contained in the other clauses were continued.

Would it bear thirty hours?—Not unless I were allowed to sprinkle before the end of eight days.

Then the present regulations are inapplicable to the barley of the present year; first, with reference to the time of steeping, and next, with respect to the time of wetting?—Yes, particularly this year and last.

If you were called upon to prepare a new regulation, what would you say with respect to the time that the grain should be under water, and the time at which wetting should be allowed?—I would reduce the number of hours to thirty; of course leaving us still the option of steeping it for any greater number of hours.

Suppose what you propose was adopted, would it add much to the facility of committing fraud?—I cannot see how it could.

You think the officers would have sufficient opportunities of protecting the revenue by surveys?—Just as much as they have now.

What is the next clause you wish to remark upon?—Clause 16. The sixteenth clause compels the maltster to keep the grain in the couch thirty hours at one period of the year, and twenty-six hours at the other; but, although by the sixteenth clause the grain in the couch may be removed in twenty-six hours, it is deemed a couch till thirty hours. Now, it very often happens that in mild weather, when it is lying in the couch, it lies so thick that it is taking injury, and therefore we want to spread it; but the Excise say you must not spread it: if you do you shall be charged: therefore, the moment we spread it begins to sprout, and therefore we are compelled to let it lie there; and if we do let it lie there it is injured. Now, I ask, why should they fix twenty-six hours for us? We ought surely to make malt as we think proper, or else we are not fit to be the manufacturers of it: and what we complain of is, that we are only allowed to be manufacturers under the direction of the Excise: and I contend that, if those restrictions were taken from us, the officer being allowed still to survey as he thinks proper, and if we were enabled to make malt as we thought proper, the revenue would be considerably benefited.

How would you charge the duty?—As it is now, if they like.

How would the revenue be benefited?—I think we should be enabled to make malt very much better than we make it now. I do not mean that if we made it better 3*s*. or 4*s*. a quarter that that would go into our pocket; but we should put that against the man who is a fraudulent trader, and if we can make it 3*s*. or 4*s*. a quarter better, or bring ours nearer to him 3*s*. or 4*s*. a quarter, he could not go into the market with the same advantage that he does now. It is very evident that no man can escape above one-fourth of the duty, which is 5*s*. a quarter. Now, if we could make it 3*s*. a quarter better than we do now, and sell it at the same price, we should compete with him better than we can now; but, in fact, we are not the maltsters: the Act of Parliament is the maltster, and not us.

If those minute restrictions were taken off, and the officer were allowed to take any opportunity he might have of gauging the couch and the frames, would that enable him to charge accurately?—He might make the same gauge that he does now: we would let the officer gauge when and where he liked.

Would not that plan open a door to fraud?—My belief is, that if all the restrictions were taken from us there would be less fraud than there is now, because we should be enabled to go into the market with a better article than we do now.

Would not the maltsters that are disposed to commit fraud have more facility for doing so?—I do not see why. There can be no difference to a man that is disposed to commit fraud whether he is compelled to steep forty hours or thirty; and if he is disposed he may take it out at the end of thirty hours.

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Had not each of those restrictions in view the putting down of some particular fraud that was found to prevail?—I suppose that when the Excise framed those, they did it for the purpose of better securing the revenue; but in my opinion it has not that effect.

Would not the maltster have a better opportunity of deceiving the officer as to the quantities if those regulations were dispensed with?—I do not see why, if it is in the frames at all, whether it is twenty hours or forty; the officer can take it at the end of twenty hours as well as forty hours.

How would it be in a country district, where the officer can only survey five times in a fortnight?—As it is now: they do not pay so much duty as we do.

Would not they be more capable of evading the duty than they are at present?—I think not; the officer must see it once, and he sees it no more now, perhaps. Such is the state of the malting trade in our part of the country, that I believe almost every respectable maltster now in our district has made up his mind that, unless some alteration takes place, another year the malting shall either go into the use of the brewer or into the use of the fraudulent trader, for they will work no longer.

(*To Mr. Gibson*). Do you agree in what Mr. Taylor has stated respecting the restrictions?—I quite agree with what Joseph Taylor has stated upon that subject. With respect to the opportunities for fraud, I cannot help thinking that there would be greater facilities for committing fraud by the entire removal of those restrictions; but with the exception of that one point I fully agree with his other observations. But the fact is, that this Act now operates only upon the man of principle; he has his character at stake, and he is desirous of complying, as far as he can, with the requisitions of the Excise; but he is doing that to his own injury, because the fraudulent trader steps in, and not only undersells him, but brings a better commodity to market, by working according to his own judgment instead of working under the Excise rule.

(*To Mr. Barnard*). Do you agree in opinion with Mr. Taylor with regard to the expediency of removing the restrictions?—There are some of them that I would state rather more strongly than Mr. Taylor has done. With respect to the couch, we are forced to keep it there thirty hours. It heats to such a degree in warm weather that no after-part of the process can remedy the injury it sustains. I should explain, that we must not lay it more than thirty inches thick; then in frosty weather that couch is frozen through, in consequence of our not being able to lay it thick enough; and in warm weather it is spoilt the other way.

Then in both those cases the injury arises from the regulation of the depth?—The depth and the time.

Mr. Taylor. I apprehend that, choosing between the two, if we could only have one altered, we should say the time.

Mr. Barnard. Then, with reference to the cistern, we are compelled to steep not less than four days. The process is supposed, and ought to do if it is carried on properly, to come to perfection at a certain moment; at that certain moment it ought to go on to kilns to be dried by the fire. By being compelled to steep four days we are compelled to dry four different times instead of drying at once, as we ought to do; so that we have one kiln full of actual good malt and three kilns full that are taken after the good malt is made. This might be obviated by allowing us to steep oftener, by not steeping more than we dry at once. In the other parts of Mr. Taylor's remarks I agree with him.

(*To Mr. Patmore.*) Will you state whether you concur in what has been expressed?—After the observations of my friends I need not say any thing to elucidate the subject. I agree with Mr. Taylor; but I cannot help thinking that allowing thirty hours' steep might open a door to fraud. This season, probably, the barley might not require more than thirty hours' water; but then the question with the Excise would be, whether that barley got to its full extension or not in that time. They would contend that it did not, and that they would not get the full duty upon it. But paying the duty as we now do, we certainly pay more than the duty intended by Parliament, for we pay more than 20*s.* 8*d.* I can speak as to the malt that I made last year: if I had paid the duty upon the dry barley I should not have paid so much by nearly 6*l.* as I did by gauge. I am afraid that if it were allowed to be only thirty hours under water the officer would say that we had not got the full extent of the corn; but, on the contrary, by letting it remain forty hours it swells beyond its nature; so that we have to pay more than the proper amount of duty, and it is injurious to the corn; and the grain being thrown from the couch for the seventy-two hours, we are always subject to a floor-charge.

(*To Mr. Gibson*). Do you agree in the opinion that there is a considerable portion of the barley of this year that cannot be made into malt with advantage if it is allowed to be steeped forty hours, but which might be made with advantage if it were steeped only thirty hours?—I should say that, from the experience of former years similar to the present, it is very likely to be the case, that a large portion of this barley might be made into malt if the time was reduced. It seems almost impossible to define the exact length of time for every description of barley, because we know that some barley would do better at thirty hours than other would do at thirty-six; but I am inclined to think that unless the period of steeping is reduced, a very considerable quantity of barley will not be able to be malted this year.

Mr. Taylor. The next is the eighteenth clause, upon which little more can be said than has been said. It allows us to sprinkle upon the floors at eight days, if we have placed the corn under water fifty hours. Therefore, of course, this regulation, as regards sprinkling, is entirely useless to us this year, because if we are of opinion that forty hours is too long, and we cannot sprinkle unless it has steeped fifty hours, of course it is quite useless.

Mr. Barnard. I think the chief part of our complaint is that clause. Water may be sprinkled within eight days, if the barley has been steeped fifty hours, and only within twelve days if it has been steeped less than fifty hours. This restraint prevents us altogether

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from making malt properly, and it opens a door to the fraudulent trader. If we were allowed to sprinkle we should be able to make malt for the public 2*s.* or 3*s.* a quarter cheaper, because instead of having the decrease that we now always have in our malt, we should thereby get an increase.

When you say that you should be allowed to sprinkle, what time would you take?—I would say unlimited, after it comes out of the cistern. The time must depend upon the seasons and the quality of the barley.

So that, in point of fact, this is one of those Excise regulations which goes to add materially to the price of the article, and to diminish the quality at the same time?—Yes, unquestionably.

(*To Mr. Taylor*). Do you concur in that?—Most decidedly.

Mr. Gibson. As to the effect of the Excise regulations I entirely concur.

Mr. Patmore. I agree in it most entirely also.

(*To Mr. Barnard*). How does it give an advantage to the fraudulent trader?—The fraudulent trader does it contrary to law; and therefore it gives him an advantage of 3*s.* or 4*s.* a quarter, and that is in addition to the advantage he gets by evading the duty, defrauding the revenue in other ways; and therefore he makes a very considerable advantage altogether. Now, if we had this advantage given to us, which would deprive him of an advantage of 3*s.* or 4*s.*, the consequence would be, that the other advantage is so expensive and so precarious that it is not worth his while for him to carry it on, and we should beat him out of it, and the Government would thereby get considerably more duty.

Have you reason to think that the frauduleut trader does take the advantage you describe?

I am sure of it. I know it is taken to a great extent, and there is no law that can meet it. It cannot be discovered, because, after a man has sprinkled malt, it cannot be sworn to two minutes after it is done, because it is the natural sustenance of the barley, and it imbibes it so fast that no man can swear to it two minutes after it is done.

Mr. Taylor. I entirely agree in that statement.

Mr. Patmore. I am quite of the same opinion; and I would state in addition, that we should not water, unless it was highly necessary, and therefore the revenue could not be defrauded.

Mr. Gibson. I fully concur in the general observations that have been made by William Barnard. At the same time, I should like to qualify whatever I might express upon this subject in this way, that I am apprehensive, if there were no limit to the period of watering, it might open rather a wider door to the fraudulent trader than now exists. It is true that the trader takes the advantage; but still there are penalties hanging over his head: and I think that, perhaps, an intermediate time might answer all the purposes, because I think it is at a period between the removal from the couch and a certain period upon the floor, that the fraudulent trader might have the greatest facility of introducing that which would not pay the duty.

What regulation would you substitute?—It must vary in degree according to the quality of the barley and the season of the year.

Mr. Barnard. I think I can answer Mr. Gibson's objections. He is afraid that if you give us this law it will make it more easy to defraud the revenue. Now I would ask, whether the present checks are not sufficient to tell the Excise whether there is any addition made to the pieces or not? I suspect that the frauds are chiefly effected upon the kiln. The fraudulent trader cannot do it either upon the floors or the couch to his advantage, because if he adds from one piece to another he can add only about 10 or 15 per cent. That would take off more than the value of his malt when he got it to market, because there is four days addition to the time of steeping, and it would make the malt very irregular and very hard so that by committing that fraud he would be a loser of 10 per cent. instead of a gainer.

(*To Mr. Taylor*). What is your opinion upon this subject?—My opinion is, that we know that Government is defrauded to an immense extent now; and I think the only good remedy that we can point out would be to give us every privilege that the fraudulent traders take, and then I think we should drive them out of the field. We know that they take it, and we know that we dare not.

What is the next clause you wish to observe upon?—The next clause is 21. Since my former evidence I have ascertained that the allowance to us, which we consider was to have been $17\frac{1}{2}$, is now only $16\frac{7}{8}$, for every 100 bushels of dry; the charge upon it is 125 for the swell, and then the figure which the Excise call the factor, and which they multiply by, was 8; and now adding $2\frac{1}{2}$ it makes the charge for every 100 bushels $103\frac{1}{8}$.

What is the factor now?—8 and 25.

Then the accuracy of this calculation depends upon taking 125 as the swell?—Yes: there is a law for that. The allowance on the couch bushels was one-fourth, so that for every 80 it was then 100, and now for every 100 it is 125. It would be all right if they charged upon the dry; but the charging upon the swell gives them $1\frac{1}{8}$ more.

Then the case is this, that where before you were charged 100, you are now charged $103\frac{1}{8}$?—Yes; where we were before charged 100, and consented to be charged $102\frac{1}{2}$, we are now charged $103\frac{1}{8}$.

So that, in point of practice, the result is not such as you *boná fide* agreed to?—No; it is so much more.

So that you have two complaints; namely, the one of having the 20 changed to $17\frac{1}{2}$, and the other of having the $2\frac{1}{2}$ made into $3\frac{1}{8}$?—Yes.

Mr. Gibson. I will state how this originated. When the allowance stood at 20, it was considered by the traders that it was rather too much, and that it opened a door to fraud;

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and a calculation was made by the traders, and it was found that, by increasing the factor from 8 to a certain figure, it would shut the door against fraud, and at the same time not compel the fair trader to pay more than 20*s.* 8*d.* a quarter. A suggestion was made to the late Chancellor of the Exchequer to alter the factor; he immediately caught at it; but, to our utter surprise, when the Bill came into operation, instead of finding that the Excise had made use of the factor proposed, viz. 8·2, another was introduced, viz. 8·25.

Mr. Taylor. I quite agree in that statement. In altering the factor they had made it 8·25, whereas if they had made it 8·2 it would have been quite right; it was not placed upon us as we volunteered and as we expected.

Then the fact is, that you knew nothing of this departure from the agreement till the Act came into operation?—*Mr. Gibson.* Decidedly so.

Did you complain to the Chancellor of the Exchequer when you discovered the alteration?—I am not aware of any representation having been made to him or to the Excise in consequence of the alteration.

Will you give an example in figures in order to illustrate the alteration more clearly?—

125 couch bushels.	125 couch bushels.
82	825
250	625
1000	250
	1000
10,250, as suggested.	103,125, adopted by the Excise; making

a difference of $\frac{5}{8}$ths.

(*To Mr. Gibson*). What is your opinion with respect to this allowance; what ought to be the allowance in consideration of the swell, in order to put the matter upon a fair footing?—In answer to that question I should say, in accordance with our former calculations, that if the decimal is removed and brought down to 8·2, we should not have any reason to complain; and it would operate very much against the fraudulent trader introducing corn upon the floor.

What difference would that make?—That brings the allowance exactly to 17½ upon the dry barley; and that is in accordance with the calculations that were gone into at the former period.

Will you be good enough to furnish the Commissioners with a copy of the calculations?—I will endeavour to do so.

What is the next clause you wish to observe upon?—*Mr. Taylor.* The next subject is the floor clause. That part of it was new, as regards the laws of malt-making, at the passing of this Bill, and up to seventy-two hours of the corn being taken from the cistern an allowance of only one-third is given by the Excise for the swell; previous to the passing of this Act there was an allowance of one-half. To avoid a charge which must take place at all times of the year when the atmosphere is not very cold, we are induced to leave it upon the floor without turning, in order that it may not lighten and subject us to an extra charge previous to the seventy-two hours being expired. That is, in some cases, particularly in such weather as we had last week, very injurious to the graining operation; and I have witnessed myself several of my own pieces, where the men have been very cautious, in order that I might not be subject to extra charge, and have therefore left it too long, and so injured it, that it cannot be made by any means so good as it would have been had I not been afraid to have turned it previous to the seventy-two hours.

Formerly you were allowed one-half before the end of the seventy-two hours, and now it is after the seventy-two hours?—Yes.

What was formerly allowed after the seventy-two hours?—Formerly half was allowed after thirty hours in the couch, but now we are obliged to go on forty-two hours longer. The fact is, that if we were to allow it to grow as much as we should deem it necessary for it to grow, we should be subject to an extra charge, because the allowance is not enough, and therefore we keep it quiet, and by that means it is injured.

From what moment are the seventy-two hours computed?—The moment it comes from the cistern. Now, this operates against us and in favour of the fraudulent trader again, because if we do not make our malt so much better than he does, we do not beat him out and press him down so much as we otherwise should do.

And it has the effect of adding to the price of malt?—Of course; an injury to the quality must add to the price. I think I can make the matter still clearer: twenty years ago, when these restrictions were not so heavy as they are now, and when the maltster made malt more according to his own ideas, the difference between the value of the malt that I may say I represent as a factor, that is, the malt made in the part of the country where I am living, and of the malt that came into the London market, in price was from 5*s.* to 10*s.* a quarter: that is to say, a higher price was obtained by us in Hertfordshire, of 5*s.* to 10*s.* a quarter, than the London price of malt; but we now, perhaps, do not get more than 2*s.* to 3*s.* a quarter, and sometimes not so much, because we are compelled to make it by law.

And you cannot maintain your superiority for your skill?—Exactly so; and so much so, that, as I stated before, several of the largest makers, whose factor I am, have declared to me, and I do not hesitate in declaring it myself, that if no alteration is made in the Excise laws we must be either under the necessity of placing our maltings in the hands of the brewer, or they must be let to those who will not pay the duty.

What was the general nature of the regulations twenty-five years ago?—Steeping in the cistern as often as the maltster thought proper; to remain in the couch at no time of the

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year longer than twenty-six hours; allowing as many pieces on the working floors as the maltster thought right; the increase allowance from the couch one-half; not compelled to dry every piece of malt on the kiln without adding part of the following steeping.

Mr. Gibson. In the year 1787, 1788, and 1789, when the duty was 10*s.* 6*d.* a quarter, with a population of about 7,000,000, the quantity made was 3,266,000 quarters upon the average of the three years. In 1807, 1808, and 1809, the average of the three years was about 2,922,000 quarters, at a duty of 54*s.* 8*d.*, and a population of about 9,600,000. Then in the years 1823, 1824, and 1825, the quantity made was about 3,476,000 quarters, and the duty 20*s.*, and then the population was about 12,000,000; and in the years 1831, 1832, and 1833, 4,100,926. This increase took place after the reduction of the beer duty, which had an effect upon the consumption of malt; and, I presume, may be brought forward as a proof that a direct reduction in the malt duty would still further increase it. When this alteration took place, from the one-half to the one-third, the Excise thought that they should be closing the door against the fraudulent introduction of barley, because they had an idea that that was the part of the process when it chiefly took place.

What alteration do you think should be made upon this subject?—*Mr. Taylor.* I think most decidedly that we ought to go back to the one-half.

Mr. Gibson. The fact is, that all those restrictions bear hard upon the man of principle who has character at stake, and he cannot make his commodity equal to the man who cares nothing about it. I have no doubt that Mr. Taylor will confirm me in saying, that since those restrictions have been imposed upon the trader, during the last three years, the quality of the malt in the London market from other parts has been better than ours; and that we have been undersold in consequence of frauds having been practised against the revenue.

Mr. Taylor. Certainly. I can say that, so far as my knowledge goes, the quality of malt in our country is not so good as it was previous to the passing of this last Act; that the quantity made is by no means so large in the district that I am particularly acquainted with; and that, in consequence of the quality not being so good as it formerly was, the malt which always was supposed to be a cheaper malt comes nearer in quality, and of course nearer in price to ours. In consequence of the restrictions in this Act we are not able to exercise that judgment in malt-making which we formerly did, and we cannot produce so superior an article in the market as we used to do.

What are the restrictions you particularly allude to?—The restrictions contained in the clauses I have been observing upon?

Mr. Barnard. I think it chiefly depends upon the restriction as to the sprinkling: I think that is the principal thing that debars us from contending with the fraudulent trader and making good malt.

(*To Mr. Gibson*). Have you any observation to make upon the regulations respecting steeping?—I think it would be highly desirable to repeal that altogether, and to leave the trader the option of steeping when he thought fit; and for this reason, because if grain is steeped to-day, and it is to go upon the kiln at a definite period, they can only dry off a certain portion; and the consequence is, that one part of the piece is four days more advanced than the rest, or else the first piece is not in a proper state to go on the kiln when it does.

Is there any other clause to which you wish to allude?—Another hardship we labour under is the limitation as to the number of floors under the 36th clause. We are compelled only to have five; and there are certain periods of the year when an extension of that would be very advantageous to the trader. The advantage that would be derived to the trader would be, that if the piece that is coming out of the couch—say to-day—is brought on to the floors and worked up in succession, when it arrives at that period the vegetation has not made sufficient progress as to be fit to go upon the kiln, whereas if it remained a few days longer it would do very well.

Mr. Taylor. It was so evident last year, the barley being of a stubborn nature, that we often made our malt to very great disadvantage, and very often could not make a sufficient quantity to keep the men employed; they made it very hard and very ill-flavoured, all of which the brewers complained of very much last year.

What do you suppose to have been the object of limiting the number of floors?—I believe the Excise fancied that it was a check.

Mr. Gibson. I am quite at a loss to conceive what the object was.

Are there any other clauses that you wish to remark upon?—There is another thing which I think is a question which might be considered, as regards the decrease of malt duty. I have no doubt, as regards the consumption, that if the duty was decreased the consumption would go on in a greater degree. There would be less temptation for the maltster to defraud the revenue, and that of course would add to the revenue. Then, another thing which I think might very likely follow is this, that perhaps the distilleries would use a great deal more; at this moment the distilleries use very little malt. Now, I remember the time when the distilleries formed an amazing trade in this country; now perhaps the distilleries would go back to the use of malt if the duty was lowered. I contend that if the Government were to lower the duty they would not lose much by it, on account of the increased consumption. It would also lessen the temptation to fraud, and if the restrictions were removed from us which make our malt bad instead of good, we say that the revenue would be increased considerably. I am sure it will be found on examination, that wherever the best malt is made there the least quantity is now making. Then what does that arise from? It arises from their not being able to have that superiority of article which they used to have; and that all arises from the Excise laws.

Mr. Gibson. I think I can speak to that as a matter of fact in my part of the country.

Mr. Taylor. I am certain of the fact from my own knowledge; and I can see men who

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have been accustomed to make the best malt and to get the best price, and they are gradually going out of the trade; and if you ask them the reason, they will tell you that it is because they cannot make malt according to their own judgment; and we contend, that if we were left alone we should make our malt so much superior to the fraudulent makers that we should lower theirs, and make it not worth their while to carry on their fraudulent trade.

With regard to sprinkling, is there any difference between the practice of the Hertfordshire maltsters and the maltsters in other parts?—*Mr. Barnard.* There cannot be: the Hertfordshire makers are situated in towns, and their maltings are all together, and they have all got the Excisemen living close to them; and therefore, of course, they could not commit any fraud if they were ever so much disposed to do it.

In that respect are they not in the same situation as maltsters in other large towns?—Yes, in that respect.

Mr. Taylor. The maltsters in other parts of the country were very much in favour of sprinkling, and we were not; but that was when we were allowed to steep as we pleased. If we were allowed to steep as we pleased I do not think we should sprinkle; but they would do it perhaps, because they are making malt for the purpose of shipping; and their object was to get a great increase between the quantity of barley and the quantity of malt, in order that they may afford it at a low price; but our object has been just the reverse: our object is to get the quality as fine as possible, in order to induce the London brewer to buy of us only, he being the buyer of the best article, and the best article only.

Is there any thing in the nature of the different kinds of barley which renders a uniform system of regulation peculiarly inapplicable?—There is; the barley purchased by the maltsters in the neighbourhood where I live varies so much from the soil on which it grows, that it would be impossible to make good malt from them if they were mixed, the one being a very thick-skinned and obstinate barley in its growth, the other a very thin one, and very free in its operation; and upon that very principle a maltster ought to exercise his own judgment as regards the number of hours that it would require to steep, and the time of steeping.

Do the present regulations allow of your exercising your judgment in that way?—No; the present regulations compel us to make malt from all barley, whether large or small, in the same way.

In your opinion, is there much difference in the nature of the survey upon the maltsters in towns from what is exercised with regard to those in the rides?—*Mr. Barnard.* There is: the maltster in the town is subjected to repeated dips upon the couch; his second and his third dip generally exceed the first by one, two, and sometimes three-tenths; from those dips the duty is almost invariably charged; in the rides it is not the case. The officer has it in his power to get there only once, and he can take only one dip; so that the maltster in the division is paying considerably more than the maltster in the ride. What every fair maltster wants is, that they should all pay alike, and then there would be a fair competition. The fact is, upon each couch in our daily wetting one dip of one or two-tenths would make an increase charge of from 35*s.* to 70*s.*

(*To Mr. Taylor*). Is there any thing else that you wish to state with respect to the mode of payment of duty?—I think the revenue would be better secured, and the fair trader better protected, if the duty was paid every six weeks instead of as it is now paid; in that case we should do away with the bond which we are now obliged to give, and which I consider to be a very obnoxious and a very troublesome thing.

It has been suggested, that it would be a great benefit to many traders if they were allowed to pay up their duty immediately, upon having a discount?—I have no opinion to give upon that: I have never turned it in my mind. I know that the underselling men are obliged to sell as hard as they can, in order to pay the duty.

Do you think what you have now suggested, with respect to the payment of the duty every six weeks, would be the general opinion of the trade?—I think it would.

Mr. Gibson. I think it would be the general opinion of the men of capital in the trade.

Have you formed any opinion as to the effect of the present amount of the malt duty?—I consider that if the Government could remit a portion of the malt duty, to reduce it to one-half, a very considerable increase of consumption would take place, and make up, in a considerable degree, for the remission, though not to the full extent; but if the Government be not in such a situation to allow of the remission of a portion of the malt duty, I think it is worth while to consider whether a transmission of a portion of that to beer would not be advantageous, inasmuch as it would benefit the agriculturist by increasing *his* consumption at a lower duty, and it would prevent the opportunities there are now of using malt in the secluded beer shops, which pay *no duty whatever*, and at the same time it would operate as a check against the introduction of deleterious ingredients into certain breweries.

Supposing half was taken off, what would you say would be an equivalent duty on beer?—I believe that if one-half the malt duty was remitted, and a duty of 3*s.* per barrel put upon beer, the Government would be no losers whatever, but rather benefited; and it would be a protection against fraud in a variety of ways, by which I believe the revenue is materially suffering at the present time.

If the duty were reduced in the way you propose, would it admit of a great many restrictions being removed?—It would.

Mr. Taylor. It would increase the quantity made by those that pay the duty, and diminish the quantity made by those that do not pay the duty. My opinion is, that if the duty were remitted one-half, the increased consumption of malt would be very large, and consequently the increase of malt made by those who pay the duty would be very large, and that would lessen the temptation to the man that does not pay the duty.

Examinations.

No. 65ª. A Deputation of Maltsters. 11th November, 1834.

Would you look forward to such an increased consumption, if the duty was reduced one-half, as would produce the same amount of revenue?—No: but there is another point which I think might very likely be the case. If the duty was lessened upon malt I think the distilleries would use more than they do now, because I remember the time when the trade with the distilleries was very large; but now I do not suppose the London distilleries altogether use 5,000 quarters of malt in the year.

It has been proposed to get rid of the charges by the cistern, the couch, and floor, and to levy the duty upon the last day when it is on the kiln, as near as possible to the time of its being thrown off; do you think that is a plan that could be adopted with security to the revenue?—I do not think that would be possible.

Mr. Gibson. I know it is the opinion of part of the trade; but I think it is an impossibility.

Mr. Taylor. We should all like to pay upon what we actually make; but I do not see how it is practicable. Many of us make brown malt for porter; perhaps we make fifteen or sixteen kilns a day; it would be impossible to gauge it; besides the stopping the kiln to gauge it would stop our manufacture.

THOMAS PATMORE. JOSEPH TAYLOR.
WILLIAM BARNARD. W. G. GIBSON.

I beg to add further to my evidence, that I have very attentively read the Tenth Report of the Commissioners of Excise Inquiry, and I have every reason to believe the malting trade of England is fast approaching to that of what Ireland was, and that the fair trader must be compelled to relinquish his trade in malt-making unless he is better protected; and I quite agree with many of the evidences given in the Irish Report, that there cannot be a better criterion to judge of fraudulent practices being carried on, when the quality and prices of the malt brought into the London market is known, and which is sold so much below what I can afford to sell it for.

Bishop Stortford, December 10, 1834. JOSEPH TAYLOR.

APPENDIX No. 65ᵇ.

16th June, 1835.

No. 65ᵇ. James Ellis, Esq. 16th June, 1835.

James Ellis, Esq., of Barming, Hop-grower, called in and examined.

HAVE you any observations to make on the malt duties?—The oldest part of my account I took from the Edinburgh Review, and by examining of it, I find it has never been contradicted; and when I saw how it bore, I got my clerk to make out an estimate; I was fearful then it might be wrong, and therefore when we called a meeting here in London on the subject, I said, "I beg you, gentlemen, to see whether we have made it out correct;" and it turned out to be as follows. I think that for ten years, ending in 1723, you will find that more malt was consumed than afterwards, when the population was thirteen millions and a half. If you take the pains to work it out, I think you will find the average annual individual consumption for ten years, ending in 1723, was forty-one gallons and a fraction of malt. Then, owing to the excessive duties and rigorous restrictions which may be necessary in making malt, for ten years, ending in 1828, the same average annual individual consumption was only sixteen gallons and a fraction, and in the last year of the ten, that was only fourteen gallons; so that I am fully borne out in the fact, that thirteen millions and a half of people did not consume so much malt as five millions and a half.

Will you state what effect the high duty has had on your own consumption of malt?—I formerly bought malt and brewed as cheap as I could, and although it cost so much money, I brewed. The sort of which I brewed most was 108 gallons from four bushels of malt, and some ale, and some better sorts of beer; but that was the great bulk of it, and that cost me 4½*d.* a gallon. At that very small price, with the greatest economy I could use, it cost me £2,080 for three years: it did not average quite £700 a year; and then, in 1830, when we had that blight, I could not afford it any longer. I have quite as many people at work now as I ever had, except at hop-picking; but if any indulgence could be given about duty, I should be glad to sow thirty-five acres of barley, and give the proceeds to my people, instead of sowing it with oats for horses; but I cannot do that without paying a sum to Government equal to about four times the rent of the land. It is quite enough to give the produce, without any thing else.

You consider the reduction of duty would be sufficient to enable you to recommence brewing for your people?—Certainly.

It would not be necessary to repeal the duty entirely for that purpose?—No; I have always thought if we could take off half the duty, it would be a great thing. I scarcely ever, for my own part, thought much about the whole duty; I should have been satisfied with half. At our public meetings, however, they said, "We will have a repeal of the whole duty;" and I, as chairman, was bound to take the sense of the meeting, and therefore that was a very different thing. I am quite satisfied from what I know, having been among my people all my life, that there is nothing they are so fond of, there is nothing so beneficial and wholesome to them, as home-brewed beer. I am quite satisfied of it; and I have every requisite for brewing, every plan of giving it out in equal divisions. I don't say a word about the trouble of all this brewing, and giving it out in hop-picking, when I have these 4,000 people to provide beer for. I will tell you as shortly as I can; I class them together, and take a bin's-man, and he has nine people under him, all numbered. Among other things, he has a bottle which

Examinations.

No. 65 b.
James Ellis, Esq.
16th June, 1835.

holds two gallons of beer, so that if there are 120 men of this description on a farm, then there are 120 peck bottles numbered from 1 to 120; then I have one man whose business it is to fill all these peck bottles, and set them out in a row, and about eleven o'clock the horn blows, every man comes and takes his own bottle, and goes and divides his beer; and every one has his fair proportion, because with the bottle I give a half-pint pot, and I impress on his mind, and the minds of all the pickers, he is bound to divide it fairly, and unless he does so he will be discharged; therefore the thing is done comfortably, equally, and economically, as it can be done; and then we never had the cholera, which we have been troubled with this last year. I am sorry to say we have lost more than I can bear to think of. Unless I give it to them, they never buy or drink beer; they drink water; what little money they spend, is in spirits. Their food is principally potatoes, and sometimes a fellow will come along with bad fish, and then we get the cholera. I agreed with a medical man that he should go round once a day, and I found him a horse; but it broke out so bad that he could not stop it. I then got a physician to go with him. We did stop it at last; but I am satisfied if I could have afforded to give them beer, we should not have had the cholera so bad. When they have nothing but water to drink, and potatoes to eat, it is very bad.

They are mostly Irish?—Yes; a very large proportion.

Do the same people come year after year?—Yes; they are very warm in their temper one with another, and very warm with some of my people; but they never attempt the least injury to me. I believe they look upon me as a sort of friend to them, and they are so fond of me. It really would be a wonderful thing if the farmer was allowed to grow barley and malt it without paying so high a duty, if it was not extended to what is made for sale; because it appears to me there is a great difference in charging a high duty on what is to give away, and an article that is made to be sold for a profit.

If there was a lower duty, would you be able to admit a good many to this indulgence?—Most certainly, and with great pleasure, as I have every convenience for that purpose; it might be regulated by allowing a man to malt a proportionate quantity of quarters to the number of hands he employs. I would propose that the farmer, for every quarter of malt upon which he was allowed the drawback, should prove by somebody in the parish that he had given away 180 gallons of beer. I think it would not affect Government in the least if they were to reduce the duty half; in three or four years I think the increased consumption would very nearly make up the amount. I dare say that in the first two or three years there would be a deficiency, but I am quite satisfied that it would have such an effect on labouring people as very few persons are aware of. Remembering the time when the duty on malt being lower, and the restrictions on making it less severe, farmers malted barley for their own use, and by those means were enabled to brew and give beer to their servants and labourers; and seeing with great regret and some alarm the great alteration that has taken place for the worse in their feelings, both to their masters and the country also, since their allowance of beer has, from necessity, been withheld from them, I have been induced to make the following observations:—that beer being as much the birthright of an Englishman as his bread, and next to it in necessity, and the produce of his exertions on his native soil, the depriving him of it by a prohibitory tax is contrary to humanity, justice, and sound policy. That the excessive tax on malt in a very great degree prevents labourers, as well in husbandry as in trades and manufactories, from obtaining this nutriment, so necessary for the support of their health and strength. That from the above causes the average individual consumption having decreased in the proportions of from five to three in 105 years, would again increase at least from two to three if half the duty was taken off, leaving the loss to the revenue only one-fourth of the present amount. That since the peace most of the war duties which pressed on the rich and middle classes of society have been taken off;—witness the whole of the property tax; half the assess taxes; half the duties on foreign wines; part of the duty on ardent spirits, and on many other articles of luxury or necessity; whilst on *malt* and *hops*, which so vitally concern the labouring poor, the war duties have been continued through twenty years of peace. Again, though well known it seems but little considered, that, from the increased value of money, and consequent decreased value of farming produce, it now takes three times as much produce generally, and four times as much wheat, to pay the duty on a quarter of malt, as when it was 10*s*. 6*d*.

JAMES ELLIS.

MINUTES of EVIDENCE taken before the COMMISSIONERS of EXCISE INQUIRY, in Edinburgh.

Sir HENRY PARNELL, Bart., M.P., in the Chair.

APPENDIX No. 66.

7th November, 1833.

No. 66.
James Cornwall, Esq.
7th November, 1833.

James Cornwall, Esq., Collector of Excise, Edinburgh, called in and examined.

HAVE you maltsters in your district?—Yes.

Do you consider that the existing regulations are satisfactory, with the double object of securing the revenue and convenience to the trade?—Yes, I can suggest no alteration, no improvement upon them.

Examinations.

No. 66.
James Cornwall, Esq.
7th November, 1833.

Are there any complaints on the part of the trade?—I do not hear any.

Do you think the revenue is well and fairly collected?—I think it is.

You think there is not much fraud?—I think not.

Is it the same in the Highlands?—Quite the same as to the law and mode of survey.

The illicit malting is not carried on there in the same way as illicit distillation?—There may be illicit malting which may not come under the cognizance of the Excise officers.

Wherever there is illicit distillation there is probably illicit malting?—No doubt to some extent, only that illicit malting is not so easily carried on; it is a tedious process, whilst illicit distillation may be better secreted.

Is the trade of malting carried on as distinct from the trade of distillation and brewing?—There are a few in Edinburgh who make malt for sale, but it is made principally by distillers or brewers for their own use.

JAMES CORNWALL.

APPENDIX No. 67.

9th November, 1833.

No. 67.
Mr. James Watson.
9th November, 1833.

Mr. James Watson, Collector of Excise, Haddington, called in and examined.

HAVE you heard any complaint about the different regulations for charging the duties?—There may be isolated cases; but in general I hear no complaint.

With regard to the regulations for the malt duties, are they found to work well now?—They appear to work well.

Are there any complaints made by the maltsters?—I hear of none.

Have you any persons who make malt for sale?—There is only one at North Berwick, to the best of my recollection; the rest all work for their own use.

Is it the practice in Scotland for persons to brew at home?—Not generally.

If they wished to brew, where could they get their malt?—I should suppose there is no restriction on a common brewer selling them malt, if he chose; or from maltsters working for general purposes.

Have you a survey on breweries in your district?—There is a survey on breweries.

Do you think it of any use?—I cannot see the use of it: it may be a check on the malt perhaps.

JAMES WATSON, Collector,
Haddington Collection.

APPENDIX No. 68.

15th November, 1833.

No. 68.
Mr. James M'Laren.
15th November, 1833.

Mr. *James M'Laren*, Collector of Excise, Aberdeen, called in and examined.

Do you consider the malt duty to be well collected?—I certainly do.

Do you hear of any complaints by the maltsters as to the regulations?—No, I think not; as to the charge of the duty, there were complaints at the time the present law came into operation, but the ground of those complaints was removed by a subsequent Act, which now works pretty well.

Do not they complain of the time they are obliged to keep the malt on the floors?—There is no restriction in the Act as to the time the grain is in the process of malting; but they must give twenty-four hours' notice before they steep it; and they must keep it twenty-six hours in the couch, after thrown from the steep or cistern.

Is that complained of?—No, not much.

What is the object of keeping it so long?—That the officer may gauge it in that state before vegetation begins to take much effect upon it.

APPENDIX No. 69.

21st November, 1833.

No. 69.
Mr. Richard Jenner.
21st November, 1833.

Mr. *Richard Jenner*, Collector of Excise, Glasgow, called in and examined.

ARE the malt regulations found to answer?—I think the malt regulations are good, and the duty fairly charged.

RICHARD JENNER, Collector.

Examinations.

Appendix No. 70.

No. 70.
Mr. John Anderson.
21st November, 1833.

21st November, 1833.

Mr. *John Anderson*, Collector of Excise, Argyle North, called in and examined.

Do you think the malt duty is well collected ?—I think so.

Do you hear of any smuggling of malt ?—Not in my collection, except an illicit smuggler for private distillation ; it is just done in proportion as illicit distillation increases or falls off.

Do you suppose the malt used in illicit distillation is all smuggled malt ?—Yes ; none of it is purchased.

Appendix No. 71.

8th November, 1833.

Mr. *George Haig*, Edinburgh, called in and examined.

No. 71.
Mr. George Haig.
8th November, 1833.

With respect to the regulations for collecting the duty on malt, how do you find that they operate ?—I think that they are very fair; I find that the duty comes almost exactly to the duty intended to be imposed by Government.

And that they are not unnecessarily harassing to you ?—No, I think not.

The Commissioners have been informed that it would be an advantage to sprinkle the malt sooner ?—It must be an advantage—I speak generally ; perhaps there may be a few small alterations, but generally I think that the law works well.

What portion of malt do you use in making grain spirits ?—It varies from one-fourth to one-tenth. It depends very much upon the proprotion of other grain used; there are oats and barley both used in distillation.

Appendix No. 72.

11th November, 1833.

Mr. *Archibald Campbell*, Maltster, Edinburgh, called in and examined.

No 72.
Mr. Archibald Campbell.
11th November, 1833.

The Commissioners have before them copies of some memorials of yours to the Board of Excise on the subject of the malt laws ; they will be happy to hear any thing you have to say with regard to the regulations for collecting the duties ?—We have four cisterns and two kilns ; we used to steep one cistern on one side, with another on the other side ; in this way our floors came forward at a particular time : but about four years ago, in 1828, one of the general supervisors, in surveying our premises, found malt in those, and ordered us afterwards to steep always our four steeps at one time ; that brings all our four floors forward to the kilns at the same time ; we must either, consequently, keep one back, or if they go in together, the one last is very materially injured, and it is much more further advanced than we wish it; in this last season, when we were malting, 20 or 30 per cent. would not cover the loss. Mr. Halliburton, the general supervisor, when we sent our memorial to the Board of Excise, said he was very glad we had drawn up a memorial, for that though he had found fault with this, he could not see the possibility of fraud without immediate detection.

Is that the law now ?—Yes, it is the present law, I understand.

Do not you know whether it is the law ?—Yes, it is the law.

You are acting under this regulation now ?—We are obliged to act under it since 1828. I have not been very long in business myself ; but one of my clerks, who has been in our brewery for about fourteen years, says he is perfectly certain that law was not put in force for twenty years before that period, when the general supervisor found fault with it.

What is the opinion of the other brewers ?—There are several in a similar situation. The whole of our floors happen, unfortunately, to have internal communications ; we have only two kilns for four cisterns : there are four floors come on therefore at precisely the same age ; if it is allowed to lie two days longer, it is apt to injure the malt ; in this way we have sustained very great loss. That first memorial was sent in immediately on the law being put into force ; for twenty years before that time it had never been found fault with.

The law is the same here as in England with regard to malting ?—Yes.

Does the inconvenience you refer to arise out of the particular manner in which your premises are built, and your floors and cisterns arranged ?—The words of the law are, that in all malt-barns having internal communications the cisterns must be wetted on the same day.

If there had not been this internal communication you would not be exposed to this inconvenience ?—No, I believe not.

These arrangements were made under a different state of the law, as to your buildings and premises ?—Yes ; there are several other maltsters, I understand, in this neighbourhood, in the same situation. I proposed in my memorial to adopt any suggestion which might be proposed ; but Mr. Halliburton found it could not be done. I am persuaded 10 per cent. cannot cover the loss we sustain by it ; if it is found that it is necessary to prevent injury to the revenue, we cannot say any thing against it.

Examinations.

No. 72.
Mr. Archibald Campbell.
11th November, 1833.

What answer did you receive from the Board of Excise to these memorials?—We received no answer to either; the brewery business has been carried on for upwards of a century by my grandfather, my father, and myself, and nothing wrong has ever been found.

Have you any suggestion to make with regard to the other parts of the law regulating the malt trade?—No, I think they work perfectly well. My clerk, Mr. Hutton, who has been many years in the work, can give perhaps a better explanation.

Mr. *Alexander Hutton* was called in and examined.

With regard to the laws for collecting the duty on malt, are there any parts of them of which you have reason to complain as inconvenient to the trade?—There is one part of the law under which we labour without its being productive of any advantage, the not being permitted to steep in our cisterns alternately.

Do other maltsters labour under that inconvenience?—It depends upon the construction of the work; but it was never discovered by the Excise themselves during twenty years after the law was in force. The general surveyors came down and surveyed repeatedly before they discovered the deviation from the law which prevented our steeping in the cisterns alternately.

Could not your works be so altered as to relieve you from this inconvenience?—I think it was requested in the petition that the Board of Excise would send any of their people to examine the work, and see whether it could be altered in any way to remedy it, and Mr. Halliburton came over, and seemed very anxious to do it in some way; but he could not hit on any plan without a very considerable expense, and an interruption of the work for three or four months.

Mr. Campbell. I do not think that law refers to our works which have internal communications; they are not under the same roof, but have internal communications by a covered passage between, so that with respect to mixing the floors it would be almost impracticable without its being immediately detected.

When was the work erected?—I think, in the way it stands at present, about thirty years ago.

Mr. Hutton. It is something in the form of the letter H, the two sides are the fronts, and the centre work is what is called the internal communication.

ARCHIBALD CAMPBELL.
ALEXANDER HUTTON.

In returning the foregoing questions and answers, we take the liberty, in further explanation, to state, that almost every part of our brewing and malting premises "communicates internally" by stairs and doors, both for the convenience of working and superintendence, but we still think that the whole being *now* pronounced by the Excise to be "under the same roof" to be unwarranted and absurd; as our work actually consists of eight distinct buildings, most of them upon different levels, and separated by gables, covered passages, &c. from each other. The law, in short, as it at present stands *or is construed*, so far from being of any use as a protection to the revenue, is calculated to injure it, by preventing us (as well as others similarly situated) from doing the same extent of business we otherwise could. And we beg leave to state our sincere conviction, founded upon long experience, that the Legislature, by framing a law securing to the Excise an effectual control over the malt when in the *cistern* and *couch, where only just and equitable gauges can be taken*, the revenue would be effectually secured, the duty of Excise officers materially lessened, as all floor gauges might be dispensed with, and the many laws and annoyances to the trader connected with them entirely swept away.

Brewery, 145, *Cowgate*,
Edinburgh, 20*th November*, 1833.

ARCHIBALD CAMPBELL & Co.

APPENDIX, No. 73.

12th November, 1833.

No. 73.
Messrs. Peter Lamond, Alexander Berwick, and William Aitcheson.
12th November, 1833.

Mr. *Peter Lamond*, 22, Grass Market, Mr. *Alexander Berwick*, and Mr. *William Aitcheson*, called in, and having delivered in a paper (*vide paper A.*), were examined.

THE first topic, in the paper you have presented, is that of licences; what do you complain of?—*Mr. Lamond.* There have been many additional places erected, in addition to the former ones, which has given occasion for that stated in the beginning of that memorandum.

You pay separate licences for each place?—Yes.

Mr. Aitcheson. By the Malt Act we clearly understand, that a maltster paying the highest malt licence shall be at liberty to have two or three different places in the same county; now we have to pay for a new licence for each place.

How far are the places asunder?—I have one at Dalkeith, and one in Edinburgh.

Mr. Berwick. I have one in Leith, two in the same premises here. I pay a separate licence for each; there was some doubt about it, but they said the Act bore that construction.

Examinations.

No. 73.
Messrs. Peter Lamond, Alexander Berwick, and William Aitcheson.
12th November, 1833.

What appears to you to be just?—*Mr. Aitcheson.* That when we have paid the highest licence, provided we open a new malting, there shall not be another licence demanded from us.

The licence is according to the quantity of malt you consume in the year?—We pay first a specified sum.

Mr. Berwick. The highest licence is £4. 10*s.*; when once we pay that, we say that we have paid all which the Act requires.

Mr. Aitcheson. Suppose I commence with one malting, and pay the highest licence; in time I erect another, that we have been obliged to do from the increase of the trade. I pay two or three licences, according to the number of houses. The Act expressly stated, that if we pay the highest licence, we have the liberty to have as many maltings in the same district as we choose.

You complain of being obliged to wet all your cisterns at one time, under particular circumstances?—Yes; that is a very great hardship to us.

What is the state of the case?—By law we can only wet in the same barn once in four days. Now we have four cisterns, and we must wet them all the first of the four days; we have but one kiln to four cisterns; before the first two is kiln-dried, the other two cisterns of malt is very much injured. If we could divide the time, and steep every two days, it would relieve us of one half—we cannot dry a kiln of malt in less than twenty-four hours. There is a great deal of malting conducted here in summer, and in mild warm weather; and if we do not put the first cistern of malt to the kiln too soon, the rest is spoiled by the mould. But the principal thing we complain of is, that there is a relief by law, if the cisterns are under different roofs; but the most of our maltings in Scotland are constructed in one building, on two separate floors. A person with two separate maltings will do very well; but that does not apply to most of us; all our cisterns are deemed to be under the same roof, as in fact they are.

Mr. Lamond. If these roofs were made separate houses, that would obviate the complaint.

In England, probably, they have not the cause to complain?—No; I suppose all their maltings are on a low floor—a single floor.

Have you complained of this to the Excise Board?—*Mr. Berwick.* Yes.

What answer did they give you?—We said, Here is one malting above: we considered this a roof, to all intents and purposes; but they would not hear us.

Why are they so anxious to have that regulation enforced?—*Mr. Aitcheson.* That we cannot see the cause of. If I had two maltings, the one touching the other, under separate roofs, the facility is greater to smuggling than if they are on separate floors.

Mr. Berwick. My two maltings are under separate roofs, and there is more facility to smuggling than if they were in the same house on different floors.

Another point is, a complaint that the barley must be steeped for a stated period, generally from forty to eighty hours, during which a good many gauges are taken, and that it must be emptied from the cistern only between the hours of eight in the morning and four in the afternoon; after which it must remain in the couch twenty-six hours, during which time it is gauged and regauged repeatedly by the officers of Excise; what have you to say upon that point?—*Mr. Aitcheson.* We consider that, from the accuracy of the Excise, and their knowledge of the swell of grain, that is sufficient time for them to charge the duties. When the duties are charged in the couch or the cistern, there is an allowance by law of about 17½ per cent. for the swell of the grain; but the Excise officer is at liberty to go on gauging the floors afterwards. They go seventy-two hours; and in warm weather it gives too much, from the rapid swelling; in winter and cold weather it is very correct; but in the mild weather it gives an unfair gauge, and, in place of paying 20*s.* 8*d.* a quarter for duty, we pay 22*s.* and from that to 23*s.*

Mr. Berwick. There is not sufficient allowance.

You think that the allowance in common temperature should be increased?—*Mr. Aitcheson.* We are desirous that the Excise should ascertain the gauge from the couch; in general the couch carries the charge in cold weather; but it is not so in warm weather. Besides, not being so good an article in summer, we have to pay a duty far beyond the law for it.

Mr. Lamond. We considered that the last gauge in the couch should be final; at the same time that the officers of Excise should, upon all occasions, if they thought proper, go through the premises and examine; and any penalty which can be suggested we should have no objection to, if a person was found doing incorrectly. I am persuaded that a great many less officers would be quite sufficient to secure the revenue to the fullest possible extent; but they come in after it is swelled and make surcharges, when, in point of fact, it has been fully charged before.

Mr. Aitcheson. As nearly as I can judge, in warm weather, we pay about 2*s.* a quarter above the duty allowed by law.

Mr. Lamond. It is very hurtful, when the grain begins to spring, that they should go upon it with their feet—it is very often very hurtful—that moulds and destroys the rest. It would be valuable if the last gauge in the couch were to be considered the final gauge. Unfortunately, it has been always the spirit of Excise officers, from the lowest to the highest, to augment rather than diminish the trammels, although for no good reason, for there have been very few offences indeed. I have been in the business for half a century in this district; there have been very few prosecutions; the collector of Excise knows very well that there is no evasion of the duties in this place.

Mr. Berwick. I do not think there have been three prosecutions during the time I have been in business, which is about thirty years.

Mr. Aitcheson. I do not believe there was ever a conviction among the brewers at all, in my time, in the Edinburgh collection.

Is it the same in other parts of Scotland?—I believe it is. We make our ale here. If we

Examinations.

No. 73.
Messrs. Peter Lamond, Alexander Berwick, and William Aitcheson.
12th November, 1833.

had liberty to use raw grain or more imperfect malt, we would not do it: our ale would not fine; and although we had an opportunity to mix our malt half barley, we would rather burn the barley and pay for it.

What have you to say on the subject of kiln-drying?—*Mr. Lamond.* We kiln-dry barley, which is kept over for a season often.

In consequence of the damp state of the climate?—*Mr. Aitcheson.* Yes: we never get our barley so dry as the English barley.

Mr. Berwick. And it keeps it sweeter.

Mr. Aitcheson. We kiln-dry almost all.

Do you kiln-dry malt?—No, that is against the law. We stop malting in the summer-time; and that which remains over gets too damp for making ale, and it requires re-drying.

What is the reason of the prohibition?—I am sure I do not know. It is commonly done; but I was never aware till lately that we are liable to a heavy penalty for doing it.

That should, in your opinion, be altered?—Yes; it should be altered.

Mr. Berwick. I have done it fifty times, and never knew till lately that it was against the law.

With regard to notices for wetting and entries of wetting, are they inconvenient?—They are very inconvenient. We are very apt to make mistakes. We have a large bin of barley, and it is just put in by our men as they think right. We order to steep a specific quantity, and we generally steep always one quantity; but if it is kiln-dried, the quantity we have to calculate, perhaps eighteen quarters of kiln-dried barley, will be equal to twenty quarters of undried barley; but that is only on supposition: it depends on the quality of the barley; and we are liable, if we do not specify the correct quantity, to a severe penalty.

Are the penalties ever brought against you in point of practice?—No, never; but we are liable to them. The fact is, that there is one regulated standard by which we are obliged to steep it: the Excise officer knows it, and comes and takes his depth.

Mr. Lamond. But I have seen some officers, who do not understand the kiln-dried barley, surprised to find such a swell, and they thought something had been added.

Mr. Aitcheson. It depends upon the temperature at which it is dried what quantity should be put in.

The regulations for malting have been lately altered?—Yes, they have been materially improved.

These are the principal points which you think ought to be reconsidered with a view to alteration?—Yes.

There is no permit now required for malt?—No.

No inconvenience to the revenue has been the result of the doing away with the permit?—None at all.

Is there any survey on the stock of malt?—No, that is all done away with.

Mr. Berwick. We are very much relieved.

When it was practised it was of no use?—*Mr. Aitcheson.* Of no use whatever.

Mr. Lamond. It subjected us to penalties. I am sure I have seen, when the officer has made a gauge, what he called an accurate survey, and another officer came immediately after him and differed most materially from him.

Mr. Berwick. In gauging malt on the floor no two officers will agree, if it has sprung.

Mr. Aitcheson. In the cistern it is done with the greatest accuracy and ease.

Mr. Berwick. One thing would simplify it very much; if the cistern were gauged and filled as full as it will hold, and we paid the duty on that, that would be a very simple process, and effectually secure the revenue.

Mr. Aitcheson. Then one Excise officer would be sufficient.

Mr. Berwick. The only thing to be guarded against is the steeping in another place and bringing it in to the floor; but they are subject to the same thing now, in fact.

Mr. Aitcheson. The brewers and distillers are in a different situation: the distillers will bring as much length from grain as from malt; the brewers will not bring the same length; therefore the greatest study of us all is to get the finest barley and make the finest malt, and if any person would give us grain for nothing we would never use it.

Mr. Lamond. It is easy to see whether grain has been used, for it never drains off the bottom.

Mr. Berwick. I tried it, when the law was doubtful, whether we could do it, and I found it was a complete loss—that the beer would not keep any time sound, say two months at most, however strong.

You are still subject, as brewers, to a survey of your malt?—*Mr. Lamond.* Of what is mashed.

That is with a view to ascertain the licence of the brewer?—Yes.

One object of this survey has been to prevent the use of raw grain?—Yes.

That you say is useless, for that it is unprofitable to you?—Yes; we would not use a single particle.

Whether for beer or ale?—Perhaps it might do for small beer, but certainly not for ale.

How often is your stock surveyed?—*Mr. Aitcheson.* Every day we brew we are obliged to give in a notice; upon that we have to work a certain number of hours before we mash the quantity that goes to the mash-tun.

You think that survey might be dispensed with?—*Mr. Lamond.* The only difficulty would be how to ascertain the licence on the smaller brewers: the gentlemen here pay the highest licence.

Mr. Berwick. We find no inconvenience from it. It is probably a check, if the Excise suspect that there is any raw grain used. I think it might be useful.

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No. 73.
Messrs. Peter Lamond, Alexander Berwick, & William Aitcheson.
12th November, 1833.

The survey costs a great deal of money all over the country, in the employment of the officers?—*Mr. Aitcheson.* We like that survey, because it just keeps away suspicion of our using raw grain. It does not apply to us, because we make our table-beer after the ale.

Mr. Berwick. It is the opinion of some of the best informed officers in the revenue that they would allow an option to use raw grain; but that it could not be done but for the making of small beer—that it could not be done in ale or porter with any advantage.

Have you anything further to suggest about the malt-duty regulations?—No. Those we have stated are the principal things: we find them to be very inconvenient to us, and not of any use to the Excise.

PETER LAMOND, Chairman.
ALEXANDER BERWICK.
WILLIAM AITCHESON, for JOHN AITCHESON and Co.

A.

Memorandum of the Brewers of Edinburgh, being Maltsters.

Memorandum of the Brewers of Edinburgh.

By the Act 6 Geo. 4, c. 81, certain duties are authorized to be levied by way of licences, and particularly certain sums are appointed to be paid by maltsters at taking out a licence, varying from 7*s.* 6*d.*, according to the quantity of malt made by them in each year, up to the sum of £4. 10*s.*

Section 10 of this Act provides 'that no one licence taken out under or by authority of 'this Act by any person or persons, *except auctioneers and maltsters*, shall authorize and 'empower such person or persons to exercise or carry on business mentioned in each 'licence in more than one separate and distinct set of premises,' &c.; 'but that a separate 'and distinct licence shall be taken out by all and every such person or persons as aforesaid, '*except as aforesaid*, to exercise or carry on his, her, or their trade or business as aforesaid, 'at or in any other or different premises than as before mentioned.'

Notwithstanding of these provisions the Commissioners of Excise require a new licence from the memorialists for every additional barn or cistern they may enter after having made their original or first *entry*, even although the barn or cistern be upon the same premises, and although he may have already paid the highest licence.

This appears to the memorialists not only to be unauthorized by, but to be in direct contradiction to the law. The foregoing enactment clearly provides that every other trader shall take out a separate licence for each separate place, except auctioneers and maltsters. This exception is clearly equal to an express enactment that these two shall not be required to take out a separate licence for each separate place occupied by them. Your memorialists therefore pray for redress of this grievance.

By the Act 7 and 8 Geo. 4., c. 52, s. 29, it is enacted, 'That if any maltster or maker 'of malt shall in any building or place, or in any buildings or places having the same roof or 'any internal communication between them, use more than one cistern at the same time for 'wetting or steeping any corn or grain to be made into malt, every such maltster or maker of 'malt *shall empty and take all the corn or grain from and out of all such cisterns at one and 'the same time.*'

In Scotland many of the maltings consist of two floors, one above the other, in each of which there are two cisterns emptied into separate couches, and only one kiln to the whole malting. The law as it stands is the source of great inconvenience and loss to the memorialists. The law requires the whole four cisterns to be wet at the same time, and of course the malt made on the whole four floors will be ready for the kiln on the same day. The law does not allow them to be mixed and put on the kiln together. They must be all dried separately. This, therefore, compels the memorialists to take the first and the second floor before they are properly ready for the kiln, and to keep the third and the fourth too long on the floor after they are ready to be dried. In the summer season or in close mild weather in winter, this regulation is attended with serious loss. It would, therefore, be a great relief to the maltsters were each floor to be considered as a separate house and as situated under different roofs; and also were they allowed to dry two floors of malt, both wet at the same time, on one kiln at the same time.

The present mode of charging the malt duties is oppressive. The barley must be steeped for a stated period, generally from forty to eighty hours, during which a good many gauges are taken; it must be emptied from the cistern only between the hours of eight in the morning and four in the afternoon. Thereafter it must remain in the couch for twenty-six hours, during which time it is gauged and re-gauged repeatedly by the officers of Excise. From the accuracy of the Excise system, and their knowledge of the swell of the grain, these gauges must be very sufficient to ascertain the duty payable by the trader; nevertheless the officer continues his gauge for seventy-two hours, from the time the grain is laid into the couch, without making sufficient allowance for the growth of the barley, and even continues his survey until the malt is taken dried off the kiln. In cold weather no positive loss may arise to the maltster from this system; but in the warm season in summer, and in mild weather in winter, he suffers a severe overcharge from the rapid growth of the grain.

It is therefore the earnest prayer of the memorialists that the charge should be made upon the malt in the couch, and that the gauging should cease after it is thrown out of the couch. For the safety of the revenue, if the officer should suspect any fraud, there could be no objection to allow him to continue his gauges, and a heavy penalty might be attached if any fraud should be discovered, but always upon the understanding that the charge against the fair

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No. 73.
Memorandum of the Brewers of Edinburgh.

trader shall be made in the couch before the end of twenty-six hours, with the usual allowance for the swell of the grain.

From the damp state of the climate of Scotland the maltsters require often to kiln-dry their barley before using it for malting; this they are permitted to do by law, upon giving previous notice to the Excise officer of the district; but from the same cause malt, after having lain a few months dried, also gets so damp that it requires to be re-dried for the brewing of ale, but such a process is not at present tolerated by law.

Your memorialists solicit that permission may be granted to re-dry malt when it has become damp. They are of opinion that both operations might be permitted without interference of the Excise; nevertheless they are willing to submit to all reasonable regulations which may be thought necessary for the protection of the revenue.

Maltsters are required to enter the quantity of barley wet in a book, and are subjected to a severe penalty in case the quantity ascertained by the Excise gauge shall turn out to be greater than that entered by them. The law requires that notice be given twenty-four hours to the Excise officer before wetting, and the officer generally attends and takes the gauge within a very short time after the wetting. In practice, the entry made by the maltster in the book is generally the same quantity ascertained by the first gauge. This is done to prevent the possibility of a penalty being incurred by entering an erroneous quantity; but it is obvious that in this way the entry in the book is a mere form. As notice must be given before wetting, and as the officer attends immediately after the hour of wetting, the revenue is completely protected without the formality of an entry in the book; that regulation, therefore, may subject the maltster to much molestation, without doing any service to the revenue, and it ought therefore to be repealed. When, for example, a quantity of barley, say forty bushels, has been kiln-dried, it will decrease in bulk to, say, thirty-two bushels; but when wet it will swell out to forty bushels, and swell to the ordinary extent of increase in addition. If the maltster enter the quantity as thirty-two bushels he may be suspected of fraud, when the swell is found to be equal to forty bushels; if, on the other hand, he enter it as forty bushels in the book, and the Excise officer attend at wetting and find only thirty-two bushels, he may be suspected of having overstated the quantity with a fraudulent intention; the entry in the book, therefore, is not only unnecessary, but positively injurious.

12*th November*, 1833. PETER LAMOND, Chairman.

APPENDIX No. 74.

7th November, 1833.

No. 74.
Mr. Robert M'Laren.
7th November, 1833.

Mr. *Robert M'Laren*, of the house of John Bald and Co., distillers, Edinburgh, called in and examined.

How do you find the regulations for malting-work?—They are very troublesome; very vexatious; but we must submit to them. They cannot be done away with without the risk of fraud. We make all our own malt, (12,000 or 13,000 quarters a year,) all under the regulations for the malting, as well as that for the locking up; but that is an expensive operation, measuring off.

Have you any thing to suggest about the present regulations for the making of malt?—No; I think it is a very correct way of taking the duty, though it is troublesome to us all: nevertheless, I should wish the regulation to be strict, to prevent running away with the duty.

Do you conceive there is much fraud practised in the malting trade?—No, I do not. But it would be better if they were allowed to sprinkle the malt on the floor sooner than the present regulation allow it; they cannot do it now until it has been eight days on the floor, which is too late. But in making malt for distillery purposes it is not so necessary as in the making of fine malt for making beer.

ROBERT M'LAREN.

APPENDIX No. 75.

11th November, 1833.

No. 75.
Mr. Archibald Dunlop.
11th November, 1833.

Mr. *Archibald Dunlop*, Distiller, Edinburgh, called in and examined.

'THE malt duty might also be levied in a very simple manner, by charging the maltster 'the full content of his cistern every fourth day; requiring the floor and different steepings 'to be kept separate, and these to be checked as at present, until dried and removed from 'the kiln.'

Have you any thing to suggest further than that mentioned in your paper, with regard to the regulations for collecting the malt duty?—Nothing. I think the suggestions, if acted on, will answer the purpose for which they are proposed.

Your proposition goes to a change in the whole principle of the collection?—I propose to do away with all the vexatious regulations together, and to charge the full content of the cisterns once in four days, and to allow wetting to take place every fourth day; but, by all means, to reduce the duty. I wish the malt duty could be so reduced, under a conviction that this will not diminish the amount of revenue, whilst they will admit of the repeal of the malt drawback, which has caused so much discussion and dissension; and I have ventured to express an opinion that, by the reduction of the malt duty in Ireland and Scotland, even though the

same was not made in England, the Scotch and Irish would be paying a higher duty upon their liquors, and upon the barley or grain producing that liquor, than the English pay on their beer.

Beer being the beverage of the one people, and spirits of the other?—Yes.

ARCHIBALD DUNLOP.

Examinations.

No. 75.
Mr. Archibald Dunlop.
11th November, 1833.

APPENDIX No. 76.

11th November, 1833.

Mr. *Mowbray*, Distiller, Edinburgh, called in and examined.

No. 76.
Mr. Mowbray.
11th November, 1833.

IT has been suggested that the maltster should be allowed to sprinkle sooner?—I am of opinion that, if maltsters give barley full steep of sixty-five or seventy-two hours, Government can lose little or nothing by allowing maltsters to sprinkle at any time of the operation; for in sixty-five or (in winter) seventy-two hours barley will have come to its full swell; but if, on the other hand, maltsters take advantage, and give their barley shorter time in the steep, say forty-hours, which the law allows, then it would not be proper to allow sprinkling for some time, perhaps for five or six days. The present law does not allow sprinkling for eight days, whatever time it has been in the steep.

MINUTES OF EVIDENCE taken before the COMMISSIONERS OF EXCISE INQUIRY, at their Office at Dundee.

Sir HENRY PARNELL, Bart. M.P., in the Chair.

APPENDIX No. 77.

14th November, 1833.

Captain *William Fraser*, Distiller, Brackla, called in and examined.

No. 77.
Captain William Fraser.
14th November, 1833.

ARE you of opinion that a larger allowance should be made on malt, from the 1st of June to the 1st of September?—I am quite of that opinion. There is but one opinion among all the maltsters in the kingdom. In England they do not malt during that period, for their great property enables them to omit malting at that time; but poor people cannot do so. I propose that the depth should be taken upon the dry grain, before water is applied at all. In the dry season it swells vastly, and all the Excise in Scotland who survey maltsters will allow that there is a difference of many bushels on the same quantity of barley in that period.

Have you any observations to make respecting the malt duty?—I would recommend that the duty on malt should be removed, and put on the spirit, which would simplify the business, and save a vast deal of trouble and expense to the distiller, and remove that unpleasant part of duty so often coming in contact with the Excise. I would suggest, when it is in contemplation to alter the Excise laws, that the malt distillers in the Highlands should have an opinion to give, as well as those distillers working from grain in the south of Scotland.

WILLIAM FRASER.

MINUTES OF EVIDENCE taken before the COMMISSIONERS OF EXCISE INQUIRY at Glasgow.

Sir HENRY PARNELL, Bart., in the Chair.

APPENDIX No. 78.

23d November, 1833.

Mr. *Hugh Tennent* called in and examined.

No. 78.
Mr. Hugh Tennent.
23d November, 1833.

IN what business are you engaged?—I am engaged in the brewing department in the neighbourhood of Glasgow.

The Commissioners will be happy to hear any communication you have to make?—It has been the wish of some of the brewers here that the duty could be thrown on the beer altogether in place of the malt; at the same time we are aware there are objections to that in England, as there is so much private brewing; but I should think the revenue would be much better collected, and that there would be but little opportunity of fraud, if the duty were laid entirely on beer. At present there is a very great trade carried on in this very town by the use of raw grain in the mash-tuns in the place of using barley malt, which they ought by law to do; there is a very great mixture of raw grain, and the regular brewer is not able to compete with the people who make use of this raw grain.

Examinations.
No. 78.
Mr. Hugh Tennent.
23d November, 1833.

Does not it make a bad beer?—It makes a brisk beer that will keep for a short time; they cannot make it in the summer months, for it will not keep; but if made from October till June it will keep for several weeks.

Do not the consumers find out the difference?—No; they get a cheap article, and that is a great matter now-a-days. If there can be no alteration of that kind I believe the respectable brewers here would wish very much, if the Government found it necessary by giving up the assessed taxes, that the duty should be laid again on beer—and I do not think it would be much felt by the community—a duty of 4*s.* or 5*s.* a barrel. The trade is completely destroyed by these people who use raw grain, and it would help to put it on a right footing again.

What was the old duty?—About 22*d.* upon the barrel of table and small-beer; 9*s.* 10*d.* upon the strong ale and porter; 9*s.* 10*d.* a barrel, and 1*s.* 10*d.* on the beer; but if Government thought proper to put on a present duty of 4*s.* or 5*s.* a barrel, I would propose it should be on all liquor; for before the law was altered they were in the habit of making very strong beer, and reducing it and selling it as porter, paying only the small-beer duty upon it, and the regular trade was very much injured by it; if there was an average duty on all beer made as strong, that would protect not only the revenue but the fair trader.

Have you any thing to suggest with regard to the regulations for collecting the malt duty?—No; I think the duty is very well collected here, so far as I have had an opportunity of seeing.

Is there no smuggling of malt?—I think not: the regulations cannot be too strong, but I think they are as perfect almost as I can conceive them to be; at the same time we are desirous of every check that can be introduced to protect us against the smugglers. We are considerably engaged in the export to the East and West Indies and South America, and I will take the opportunity of mentioning that we feel a great competition from the Germans and Swedes in those markets, and especially in the South American market and the Havannah market, from the cheapness with which they bring forward liquor to those markets. We do not get any thing like the drawback of malt duty that we actually pay; on every barrel we get two bushels. Now I have just taken a note: there are two articles we ship to the West Indies and South America—a sort of beer and ale; on the beer, where we use eighty bushels in a small brewing, we get a drawback only of fifty-six, and on a brewing of ale of 126 bushels we get a drawback only of fifty-four; they allow just two bushels to the barrel of whatever strength we choose to make it—thus there is no allowance of drawback at all upon the hops: we pay a half per cent. duty upon the glass when we put it into bottles, and what we ship to the East Indies is in hogsheads, made generally of Dantzic wood, on which there is a heavy duty. I mention this last to shew the hardship under which we labour in competing with those persons in Sweden and Hamburgh and Bremen, that when they ship to these markets they are free of all those duties we pay; it is cramping our export trade very much. In shipping the bottles we are charged a half per cent. on the glass, and a half per cent. upon the beer—whether the beer is in wood or in bottles, we pay a half per cent.; besides that, we are charged debenture, bond, and stamps—all together the charges come to a very considerable sum over and above what those foreigners are able to ship at from their own ports; in fact we are driven out of the Havannah market altogether by the competition, and that is a very extensive market.

Would you have a considerable increase of business, if all these matters were adjusted properly?—There is not a question of it; not only in Glasgow, but Liverpool and London, they are all suffering equally with ourselves.

In your view there would be a greater revenue collected from malt?—Yes, in the first instance; but if we get a fair drawback on what we actually used it would come back to us again.

HUGH TENNENT.

MINUTES OF EVIDENCE taken before the COMMISSIONERS OF EXCISE INQUIRY at Dublin.

Sir HENRY PARNELL, Bart., in the Chair.

APPENDIX No. 79.

2d December, 1833.

No. 79.
George Pape, Esq.
2d December, 1833.

George Pape, Esq., Collector of Excise, Dublin, called in and examined.

WHAT is the state of the case as to the duties on malt; are they well collected?—Certainly not; illicit malting has been carried on, the last year particularly, in consequence, I dare say, of the extraordinary crop of grain, and the other causes I have referred to, as operating in Ireland to relax the laws to an enormous extent.

Are there dealers in malt for sale?—No, there are not: it is a trade hardly known in Ireland. The malt goes from the maker to the consumer. There are such persons, in towns like Dublin, as factors, who have malt consigned to them by the makers; but it does not go into little petty shops, such as it is found in in England. The person who consumes the malt is the distiller or brewer; it goes from the man who makes a trade of making malt to those persons.

Every brewer is not a maltster, or every distiller?—They malt to a certain extent, but generally nothing like their own consumption; for their principal demand they rely on purchasing in the market, at least I find it so in Dublin.

What class of traders bring it to market?—The maltsters; the men who are maltsters, without being either distillers or brewers; and I understand those maltsters are situate in the country—where illicit malting prevails—in Carlow, for instance, and Ardree, both great barley districts, who used to purchase barley of farmers last year, purchased the malt and mixed it with their own, and brought it to market as malt of their own making.

The farmers have turned maltsters?—Yes; most of them have a kiln attached to their farms for drying their corn in a wet season, and that kiln they use also for drying their malt.

When did this first shew itself?—It shewed itself to the greatest extent last year; but it has been creeping on ever since the old law was broken down, which subjected malt to seizure in removal, unless accompanied by a permit: the thing has never been in as healthy a state since that law was put an end to; but the lawless state of the country has, in many instances, no doubt, aggravated or led to the evil.

The smuggling is carried on not by the licensed maltster so much as by the persons not entered?—More generally by persons who are not entered maltsters: there is no check upon the entered maltsters' dry malt now; there was a check by the officers stocking, formerly, under the permit system.

Is the fact that the farmer is making malt himself, known to his servants and family?—Yes; but in this country they may trust with great confidence to their servants: it rarely happens that they give information.

It may be known in the neighbourhood that the farmer is violating the law, without the danger of his being informed against?—Yes; I was told by a very respectable maltster at Drogheda, who made malt for the Dublin market last year, that he must give up the market. I asked why? he said, I have been met by very decent malt, though not so good as I have, at a guinea a barrel; I cannot afford to sell at less than 27*s.*: I give 15*s.* for the barley, the duty is 10*s.* 4*d.*, and I must have a little profit for myself. He accounted for it in that way. There were two or three maltsters gave up the business also in Dublin collection last year, giving that as the reason, and I believe it was the sole cause.

Is the practice of illicit malting in any way general throughout Ireland?—It is carried on to the greatest extent in those districts which produce barley.

Have any particular exertions been made by the Board to put it down?—Yes; there have been seizures made, and there are prosecutions depending; but I may say, as to prosecutions in this country, they do not produce the effect which I have seen result from them, both in Scotland and England: they produce an effect only on the offender himself; they do not operate to deter the man who lives next door, who is going on with his frauds at the very time; if he is not discovered himself, that is all he looks to, and he feels that he has little else to fear.

That is pretty much the character of all other prosecutions in this country, is it not?—Yes.

The character of the country, in point of fact, with regard to violating the law, and prosecution and punishment, is that which is common to all the laws?—Yes, so I conceive; and the feeling is that the prosecution only operates upon those who are its immediate object, but does not prevent others, who are at the same time violating the law, from continuing their illicit practices.

The proper remedy against the violation of the Excise laws would be some change being effected in the country that should produce more generally a disposition to submit to the law?—Yes; and as it regards the malt, I certainly must say that I do not think we shall ever do with any thing short of a document to accompany it, subjecting the farmer, for instance, when bringing his malt to market, or to the maltster who has bought it, to seizure. Formerly, if he was met by the officer, he was asked for the permit; if he had none, his malt was seized, and his cart and horse too; he would never take that risk, I am satisfied: he has nothing to fear now; the officer, though he knows the man is suspected of being an illicit malt-maker, cannot seize it.

You would suggest that there should be a separate state of law for Ireland from that for the other countries?—I think nothing short of that would do. If I had been in Ireland when the law was repealed, and had known as much as I do now, I should have felt it my duty to have made every objection to the repeal; and I believe that is the opinion of all the regular fair maltsters.

Can you suggest any plan by which, what appears to be a general system of resistance to the law, can be checked?—An idea has struck me, that a similar principle to the town-land fines might have effect, by subjecting a district known to be engaged generally in frauds, by illicit distillation or private malting, to the expense of the extra force provided for the putting them down; that would perhaps lead the inhabitants to combine to assist the revenue in putting them down, rather than submit to the expense.

How do you find proceedings for recovering penalties attended to by the magistrates in Dublin?—Very well indeed.

Before what court do you bring them?—Before the head police-office; we used to take them before the police-office in the particular district where the offence was committed, but we had conflicting judgments: in one police-office they were acquitting, and in another convicting on the same kind of evidence; and we thought it would be better to confine it to one jurisdiction, the head police-office having general jurisdiction throughout Dublin, and a circuit of eight miles round; and it is very satisfactory now to the Excise, and I believe generally to the persons brought before these magistrates.

Examinations.

No. 79.
George Pape, Esq.
2d December, 1833.

Of what does that court consist?—It consists of the police magistrates of what is called the head police-office, who sit every day, and have a general jurisdiction over offences committed in the city of Dublin, and within a circumference, drawn from the Castle, of eight miles round, as before intimated.

Before what courts do you go in the country?—Before the local magistrates at petty sessions, consisting of two or more magistrates living in the neighbourhood where the offence is committed. The supervisor, upon an order of the Board to prosecute, goes and lays the information, and they appoint a day to hear the case, upon which the parties are summoned to attend.

Do you hear any complaints of this interfering with the other business of the police magistrates?—Not at all.

Does it take up much of their time?—Not much; probably, on the average, two or three hours in a day once every ten days or a fortnight.

Where do these magistrates sit?—At the head police-office in Dame-street, just by the Castle.

Do you find any inconvenience in bringing evidence of the facts before them?—No, not at all: the business is very regularly conducted; there has not been a single case appealed from; there was a notice given in one instance, but not followed up.

You communicate with the Board in each instance, and they direct before what tribunal the case shall be carried?—Yes; they direct the solicitor to proceed in the Exchequer, or the proceedings to be carried before the magistrates, as on judging of the magnitude and merits of the case, may appear to them most proper for giving effect to the laws for protecting the revenue and fair trader.

GEORGE PAPE.

APPENDIX No. 80.

2d December, 1833.

No. 80.
M. A. Saurin, Esq.
2d December, 1833.

Mark A. Saurin, Esq., Solicitor of Excise, Dublin, called in and examined.

THE Commission have been informed there is a great extent of frauds committed in respect of the malt duties; how is that?—I believe there has been; I judge of their extent only from the cases which come before me; there have been frequent references to me of malt detections.

APPENDIX No. 81.

3d December, 1833.

No. 81.
Mr. Daniel Logie and Mr. James Steel.
3d December, 1833.

Mr. *D. Logie* and Mr. *James Steel,* Surveying-General-Examiners, called in and examined.

HAVE you had any opportunities of hearing how the malt duties are collected in Ireland?—There is a great evasion of duty.

It has been stated, that in some parts of Ireland it is universally evaded; that almost every farmer makes malt privately?—I believe it is too true in many parts of Ireland, and some of the respectable maltsters have discontinued working. There is a gentleman with whom I have had some communication, Mr. Alexander, of Carlow, has ceased working.

What, in your opinion, would be the means of checking so alarming a state of things as that?—I do not know that things can be worse. What has led to the smuggling of malt in Ireland is the giving up the system of survey and stock account of dry malt.

Is it your opinion that there is much smuggling of malt in England?—I have no reason to believe that malt is not smuggled there; they have the same system in England as in Ireland. Our check ceases as soon as it is malted; we have no further cognizance of it: that was never the case with us in Ireland till the change of system; we never lost sight of the barley from the time it was wetted in the cistern, till the malt was fairly consumed in the mash-tuns of the brewer or distiller; now, as soon as malt is dried, it cannot be followed either in England or Ireland.

Would it be possible for the illicit making of malt to be practised to the extent to which it is understood to be in Ireland, if there were a sufficient force of Excise performing their duty?—As far as I can hear, the farmers who make malt now or the maltsters do not finish it; they work it to a certain state of vegetation at the time it is to receive the allowance of one-half the bulk—that will allow of a great increase; it never vegetates so far as that, and they introduce it into the maltsters' floors at the period when it is about going to the kiln; it is mixed with his grain and passes off as his malt: in the illicit distilling districts they make it altogether.

The law prevents a farmer from having any malt in operation?—Certainly; if it is detected in the state of steeping or drying there are heavy penalties; and several detections have been made; and some detections have been made of private floors in malt-houses: the collector in Wexford made a seizure while I was there.

You think that the most efficient method of checking the practice would be the restoration

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No. 81.
Mr. Daniel Logie and Mr. James Steel.
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of the former system?—Yes; but then that system cannot be extended to England; it was, in fact, at my own suggestion it was given up in Ireland in 1824 or 1825; the English department saw the efficacy of it, though they formerly condemned it, and said it was a system of paper account, not a real account. When I proposed it should be extended to England, I found it could not be done, and I recommended its being given up here.

Why could it not be done in England?—There are upwards of 40,000 brewers in England, and the number of persons who deal in malt so numerous, I look upon it as impossible to keep up a system of account; in Ireland it was in a few persons' hands; there were a few traders who sold it; and the maltsters who made it for sale, and the brewers and distillers were so few, that an account could be kept.

Might not the power of survey operate as a check without the account?—*Any thing* short of *the whole Irish system, I think, will fail.* I do not know, of my own knowledge, that there is a great evasion of the malt duty in England; but when I look at the price-current in Mark Lane, the price of malt, I see, never amounts to the price of the barley, the duty, and expense of manufacture.

What is your opinion as to the amount of duty on malt; do you think it so high as to render it difficult to make effectual provision for securing it?—I think there is some difficulty in it. When they took off the beer duty, if they had abated one-half the beer and one-half of the malt duty, there would have been very little evasion of the malt duty; and persons would have been as well satisfied, and perhaps better, and it would have amounted to the same thing.

It has been suggested that it would be desirable, even now, to put on a beer duty, and take off a large part of the malt duty; what is your opinion?—It would be a wise regulation.

What would be the principal difficulty of levying a beer duty now in England?—I think there would be no great difficulty; I do not think persons were much interested in the abolition of the beer duty.

Must it not be extended to private families?—No; I do not think that would be an object worth attention; on the contrary, by reducing the malt duty I think the benefit would be equivalent to the laying a moderate duty on beer. With respect to the introduction of our system, as to the malt, into England, there is at present a great clamour about the malt duties, and if that clamour was increased, it could never be carried.

Appendix No. 82.

6th December, 1833.

Mr. *William Kilpatrick*, Collector of Excise, Dundalk, called in and examined.

No. 82.
Mr. W. Kilpatrick.
6th December, 1833.

How many maltsters have you in your collection?—I think about twenty.

Do you consider the duties on malt well collected?—Certainly not.

Does the evasion take place principally by the licensed maltsters, or by the unentered?—Both.

What are the facilities they have for evading the duty so generally?—There is no check on the dry stock of malt of the licensed maltster: I have known maltsters have private malt-houses in the country, and as soon as it got dry, bring it and put it into the malt store, then they can send it out without any danger of its being detected; there is no certificate or permit required.

What exertions have been made by the Excise to check the evasion of the duty on malt?—We have made a good many detections of private malt-houses, particularly in Ardee, where it has been most carried on; in fact they can carry it on in their malt-houses without much fear of being detected; the present malt-law, I think, is not at all a protection for the duty.

In what respect do you think it (the law) should be changed?—I think there should be an account of it kept from the floor till it is permitted out from the kiln to the dry stock.

That was the case formerly?—Yes; I think the former malt law was a complete check on fraud.

What is the difficulty of reviving that law?—I do not see any: I think the maltster who is inclined to work fairly would wish it himself.

Could that law be made applicable to England as well as Ireland?—I am not well acquainted with England, and cannot take upon myself to say the same law for the two countries would answer.

Have you heard that any of the licensed maltsters in your collection are in danger of being thrown out of their trade by being undersold by the illegal maker of malt?—No, I have not; but I have heard them complain very much of the loss they have sustained within the last two years in consequence of illicit malt.

The Commissioners have been told, that in many parts of Ireland the legal maltsters are either driven out of their trade, or driven to evasion of duty if they continue in the trade; is that so in your collection?—They are not so bad as that; but I believe they are under considerable difficulties in consequence of the illegal making of malt; and I am satisfied that there are some maltsters who take licences for the sole purpose of smuggling.

What reason have you for supposing that?—Knowing the number of detections made in private malt-houses: one man in Ardee had four private malt-houses discovered belonging to him, and of which he was carrying the produce into his licensed malt-house.

Have they not a great facility in taking up the business for fraudulent purposes, by the

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Mr. W. Kilpatrick.
6th December, 1833.

length of credit given to them?—Yes, if they can procure security for payment of the duty: they are not allowed to dispose of the malt until the duty is paid, unless they give security for the duty.

Do they not usually find security without much difficulty?—Some do not: I think I have two that the security has been withdrawn from, and cannot get security.

Is much pains taken to inquire into the solvency of the security?—Sufficient inquiry, I think, is made: I never take one unless I am acquainted with his solvency, and his capability of paying in case of loss.

What is the nature of the security they give?—Bond is given for the payment of the duty on the quantity of malt which their malt-house is capable of making during the season.

William Kilpatrick, Collector.

Appendix No. 83.

6th December, 1833.

No. 83.
Mr. A. Halliburton.
6th December, 1833.

Mr. *Alexander Halliburton*, Collector of Excise, Sligo, called in and examined.

Have you any brewers?—Yes; I think three are about seven in the collection.

Is the malt duty well collected in your district?—I think it is; I have no reason to complain of it: the gentlemen concerned in the malting trade are, generally speaking, very respectable. I hear no complaint from the officers, and have no reason to believe they evade the duty.

Is there any illicit malting?—Yes, there is a great deal; but I believe that is consumed wholly in the manufacture of spirits.

Has that prevailed long, do you think?—Yes, it has, and still continues: from a conversation I had with a gentleman relative to the district of Maghenow, I understand that the inhabitants took advantage of Sunday to carry forward their illicit practices. I wrote to Mr. Kavanagh, and sent Mr. St. Lawrence down on that day. Mr. Kavanagh on this excursion seized a hundred bushels of good barley malt.

In what situations did he seize it?—In caves, and buried in the sand along the sea-coast; he has found out several caves, both for illicit malting and distilling, which were never found out before: he is a very active man.

Do you hear that the legal maltsters are much undersold by those illicit dealers?—I think those illicit makers of malt do not manufacture for sale, but for their own consumption, for the making of spirits. I am not aware of there being any illicit maltsters in the collection for sale.

Do you think the brewers make for sale, or for the supply of their own works?—I think most of the brewers make for supplying their own works only.

Have you any reason to think they could buy it cheaper than they could make it?—No; I heard in Enniskillen that a brewer there had been purchasing malt in the neighbourhood of Clonis equally low or lower than he could make it.

Alexander Halliburton.

Appendix No. 84.

6th December, 1833.

No. 84.
Mr. Thomas Gill.
6th December, 1833.

Mr. *Thomas Gill*, Collector of Excise, Drogheda, called in and examined.

Have you any maltsters in your collection?—There were five maltsters in my collection.

Do you consider the duty on malt to be well collected?—In the licensed houses I rather think the duty on malt is collected.

Do you think they pay for the whole quantity they manufacture?—I have no reason to believe that they do not.

Have you reason to think there is much malt made by unlicensed makers?—Yes, a great deal: as a proof of that, I was given to understand that the other day malt could be purchased in the neighbourhood of Drogheda at 24*s.* or 25*s.* per barrel, at the same time that the barley cost 14*s.* 6*d.*; and in Drogheda a gentleman of the name of Macan worked two houses, and within the last fifteen months he has stopped working them.

What caused him to stop his work?—He could purchase malt so much cheaper than he could make it.

Do you think it has occurred in other instances that the licensed distillers were stopped in consequence of being undersold?—It has not occurred in my collection, but I understand that in other places it has.

In what way do you suppose the illicit malt is prepared?—In some part of the north of Ireland I understand that the wheat is steeped in sacks, and they take the chance of drying it in their cabins and out-houses.

Do you apprehend that the kilns of the farmers used for drying corn are made use of for that purpose?—I should think they must be.

Do you think that is the case in your collection?—I think that it is in some instances; from the quantity of malt made all round the country they must have recourse to those plans.

Have the police made many detections of malt?—Yes, a great deal of malt has been seized within the last three months, and last year also.

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No. 84.
Mr. Thomas Gill.
6th December, 1833.

In what places have those seizures been made?—Generally in the farm-houses and cabins, and barns and out-houses.

What, in your opinion, would be the best mode of securing the malt duty?—I can conceive of no other mode but a great reduction of duty. I have turned it in my mind a good deal, and I am persuaded that a great reduction of the malt duty is the only way of driving the private maltster out of the market.

It has been suggested that the re-enactment of the former regulations would be useful?—I think that would go a great way to it.

What is the difficulty of bringing them into practice?—I can see no difficulty in this country.

Would it be practicable in England?—From the immense number of persons in the trade in England I think not.

Appendix No. 85.

6th December, 1833.

Mr. *Samuel Crowther*, Acting Collector of Excise, Londonderry, called in and examined.

No. 85.
Mr. Samuel Crowther.
6th December, 1833.

Have you many maltsters?—There are a few in the collection; those that are licensed distillers all make their own malt.

Do you suppose the malt duty is fully collected?—Yes, it is very well collected, I apprehend.

You mean from the licensed distillers?—Yes.

Do you apprehend there is a good deal of illicit malt-making?—Yes, by illicit distillers; they make it from oats and barley.

Are there any others who make it for sale?—I believe not; they make it chiefly for their own distillation.

You are an inspector-general?—I am.

Have you visited all parts of Ireland?—Nearly so.

In what part of Ireland do you suppose the duties are most evaded?—I do not think there is any evasion, except with respect to the illicit malting and distillation; there is nothing amongst the regular traders.

Where does it prevail most in your opinion?—Chiefly in the north of Ireland; a good deal of it is in the west, but not so much as in the north.

Do you frequently make detections in consequence of your visits?—Sometimes; not very frequently.

Samuel Crowther, Acting Collector.

Appendix No. 86.

6th December, 1833.

Mr. *Norman Ashe*, Collector of Excise, Galway, called in and examined.

No. 86.
Mr. Norman Ashe.
6th December, 1833.

Is there much illicit malting in your collection?—A great deal.

Is that by licensed maltsters, or unentered makers?—I think the licensed maltsters are enabled to smuggle a large quantity in consequence of the opportunities they have of wetting corn out of the malt-house, and then carrying it in when the grain is entitled to have one-third and a half allowance, and mixing it with the malt; and when the distilleries are at work, I have no doubt malt is carried into the market under the cover of its being grain, and sold regularly to the distiller; and my reason for saying this is, that a very respectable maltster, whom I know to be in the habit of selling large quantities of malt, told me he could not sell any malt, since the alteration in the malting laws, in consequence of every person in the county making malt and selling to distillers; he told me so at an Exchequer trial I was attending.

Do the farmers make it in the county?—Some of them do; in consequence of the permit system being removed, they have no apprehension of making it and carrying it into the distilleries. Hitherto there was an account kept of the dry stock, and no quantity could be removed without permit.

Have you found any falling off in the duties?—Yes, there is a falling off between 1827 and 1832 of, I think, £2,000.

Is that deficiency still increasing?—I did not follow it up from that, but I think it is; the malt duty in 1827 was £7,343. In my collection, the year ending 5th of January, 1832, it was £5,049.

Norman Ashe, Collector.

Examinations.

No. 87.
Mr. Samuel Morewood.
7th December, 1833.

Appendix No. 87.

7th December, 1833.

Mr. *Samuel Morewood*, Collector of Excise, Naas, called in and examined.

Is there much malt made in your collection?—A good deal.

Are there regular maltsters besides the distillers and brewers?—The Leixlip distiller does not malt at all; but Mr. Colgan, the distiller at Kilcock, has a malt-house, and Mr. Cassidy, the distiller at Monastereven.

Are there not other maltsters in your collection?—There are.

Whom do they sell to?—Some is sold to brewers and distillers, and some is sent to Dublin.

Is there any illicit malting going on?—Yes, I am afraid there is.

To any extent?—I believe not to much extent in the Naas collection.

Is it carried on by the licensed maltsters, or by the unlicensed?—I should rather think altogether by the unlicensed.

Samuel Morewood.

Appendix No. 88.

7th December, 1833.

No. 88.
Mr. T. Wright.
7th December, 1833.

Mr. *T. Wright*, Collector of Excise for Foxford, called in and examined.

Is there any illicit malting in your collection?—Yes; but it is all done by the illicit distillers for the purpose of distilling into whiskey.

Have you any brewers?—Yes, several.

Do they make their own malt?—They do.

Do you conceive they pay the duties regularly?—Yes, I have no reason to doubt it.

Is there any smuggled malt brought into your collection?—Not that I am aware of. I believe there is no smuggled malt except that made by the illicit distillers for their own use.

There is no sale of malt by which you can judge what the price of malt is?—No.

In other parts of Ireland the maltsters say there is malt at such a low price that it is impossible for them to go on with their business, because the price does not allow of the payment of duties; do you apprehend that sort of malt gets into your district?—No, I think not; I never had the least reason to believe that was the case. I consider that the whole of the smuggled malt is with the illicit distiller, and merely for his own purpose.

Thomas Wright.

Appendix No. 89.

9th December, 1833.

No. 89.
Robert Plunkett and J. Ryan, Esqrs.
9th December, 1833.

Robert Plunkett, Esq., Inspector of Revenue Police, Ireland, and *J. Ryan*, Esq., Collector of Excise, Londonderry, called in and examined.

To Mr. Ryan. Have you many licensed maltsters in your collection?—About ten.

Do you think the duty on malt is accurately paid?—I rather think not. I think that some of the maltsters work fairly; I think that others do not.

Is there much private malting?—Yes, by the people of the country; they mostly make malt in the county of Donegal, and in the county of Tyrone, of the grain called bere; there is no two-rowed barley, or hordeum distichon, grown in that part of Ireland, it is all the four-rowed barley. There is a great deal of that grown in the county of Tyrone, and they mostly make the illicit spirits of it; in some parts they use oats, but in the county of Donegal it is mostly bere that is used.

In what way do you think the illicit malting is principally carried on?—The licensed maltsters contrive, I believe, to mix the floors, or to run wettings, without the officer taking a gauge of them, and after they once get the malt off the kiln into their dry stock, there is, I may say, no check on it. The private maltsters are generally country people who have a small piece of ground; they steep a sack of grain perhaps in a bog, they work it in a small malt-house in a field, and dry it on a small kiln, and sell it to the private distillers to be converted into whiskey, or convert it themselves into whiskey.

Have they kilns generally?—Yes; they erect kilns sometimes by the side of a ditch.

The kilns are erected for legal purposes?—They have legal or registered kilns throughout the country, but they seldom dry the illicit malt on those, lest the penalty should be inflicted if a detection was made.

Does illegal malting prevail to such a degree as to have driven the legal maltster out of his trade in any instances?—No; I think the effect it has is on the licensed distiller, not on the licensed maltster, that is, in the shape of spirit; it meets the legal spirits in the market, and interferes with the sales of the licensed distiller. There are no maltsters in the Derry collection except the licensed distillers or brewers, who make malt for the purpose of their

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No. 89.
Robert Plunkett and J. Ryan, Esqrs.
9th December, 1833.

own distilleries or breweries. The distillers all have malt-houses for their distillery purposes, and occasionally buy malt where their malt-house is not sufficiently large to turn out the quantity they may require.

What other Excise traders have you?—Distillers, paper-makers, and auctioneers, and licence duties.

ROBERT PLUNKETT, Inspector of Revenue Police.
JOHN RYAN, Collector of Excise.

APPENDIX No. 90.

2d December, 1833.

Mr. *Henry K. Feath* called in and examined.

No. 90.
Mr. Henry K. Feath.
2d December, 1833.

You belong to the house of Beamish and Crawford, maltsters and brewers at Cork?—I do; I have been nearly thirty-four years connected with them, nearly all of which period I have had the management of their malting concerns.

They are an old established house?—I think they have been carrying on business above forty years.

They are the most extensive in the line in Ireland?—They are.

You have brought a representation from Messrs. Beamish and Crawford?—Yes.

You are acquainted with the contents of it?—I am.

You approve of all the statements and opinions given in this paper on the state of the malt duties?—I do; it has become a most ruinous system.

You have no objection to take this document as coming from your house?—No, not the least.

The same was delivered in and read (*vide p.* 195.)

What is your opinion as to the extent to which frauds on malt are carried on?—I think that, during the last year, they have more than doubled themselves to what they were the year before; that I have known malt to be sold to a most respectable brewer, of a very good description, at 21*s.*, when the barley itself stood the maltster in 15*s.*; that occurred last week.

That malt could not have paid the duty?—No; because the manufacture is generally calculated according to circumstances, from 1*s.* 8*d.* to 2*s.*, according to where the maltster is situate; and where labour is cheap, it is manufactured of course cheaper; but in Cork it cannot be manufactured under 2*s.* 4*d.* a barrel, which makes it stand the brewer in about 27*s.* 8*d.* per barrel. But the charge of manufacture is greatly reduced as the quantity made increases.

Do you conceive the practice of illicit malting is general through the country?—I think it is.

How is it managed?—I should imagine the practice must be general from the way in which they are enabled to dispose of the malt. Some of the officers have a very extensive ride, and cannot check all the traders; and it is reported that they do not pay for one-third of the quantity that is put into steep; that is the general report, and that is borne out by the low price at which they sell the malt.

Do you conceive that the principal smuggling is by licensed maltsters, or persons who have no licence?—I think it is by licensed maltsters leagued with others, such as farmers who have good barns for making malt to a certain state, when it may be conveyed into the licensed maltster's store without much injury, and put on his kiln, and dried according to circumstances.

The regulations for charging the duty are sufficient to enable the officer to prevent smuggling; are they not, if he does his duty?—I should think so, that is, provided the dry stock of malt was kept; for though the officer may check the licensed trader, he cannot be searching every farmer's house in the country, and see what is kept there, nor has he the power without sworn informations; and as farmers can make malt on their ground floors tolerably well, they will find means to have it dried also on some of the kilns in their neighbourhood, and then hand it over to the licensed maltster who can receive it; for after the malt is thrown off the kiln, there is no account of stock kept, and a maltster may have *five thousand* quarters in his possession, and it cannot be seized, and a merchant may have the same, and while this system continues there will be a great deal illicitly made—a duty of 10*s.* 4*d.* for twelve stones furnishes a very great temptation to smuggling. Malt is sold by weight, twelve stones to the barrel, or half quarter; in England it is sold by measure.

The law formerly required permits with malt?—It required that a stock account should be kept in each malt-house, and in each brewery, distillery, or factor's store; that the maltster should serve a request on the officer for a permit before the malt was removed. This permit came into the brewery, &c. and was found afterwards by the officer in charge, who granted a certificate, which was cancelled afterwards, according to the brewings or removal from the factor's store.

When was this system changed?—Some time after 1828.

You say that the illicit system of dealing in malt commenced about a year ago?—It commenced after 1828; I think the following year. I have reason to know that malt was bought by a brewer in a country town at 6*s.* less than he could make it for *legally*,

Examinations.

No. 90.
Mr. Henry K. Feath.
2d December, 1833.

hence he was enabled to compete with and beat the fair trader out of the market; that they were, in the country towns, selling *porter*, as these brewers call it, at 24*s.* the thirty-six imperial gallons, and some selling at 28*s.*, on which they allow what they call scorage, that is, *three tierces* for every twenty drawn, equal to fifteen per cent., while the fair trader cannot afford to sell it, to remunerate himself, under 34*s.* to 35*s.* the barrel, so as to enable him to give good drink to the public.

Is there much of this cheap porter made?—In all the remote districts a good deal latterly, and even in those near to Cork. Some of these brewers, I understand, make very little malt, as they can buy it so cheap from the dry maltsters.

What do they sell it for in the public-houses?—They sell it at 3*d.* and 3½*d.*, so I understand.

What is your porter sold for in the public-houses?—It cannot be sold for less than 4*d.* the imperial quart, to remunerate the dealer; there is a great loss upon the retail of a large quantity of porter.

Do you understand that the system of illicit dealing in malt is general throughout Ireland?—In the part of Ireland I am best acquainted with, which is the Cork district and the Mallow district, I think it is rapidly on the increase, and I am led to believe so from the numerous applications made to me to buy this malt. I have had the principal management of their (Beamish and Crawford's) malting concerns for nearly the last thirty years. I was offered 1,000 barrels of malt on Saturday last at 21*s.*

Did you see a sample of it?—I did not; but a part of it had been delivered to a brewing-house in Cork, which is the next to ours. It was reported to me by the brewer, Mr. Lane, that he had bought it; that a man came in and asked him to buy some malt; he asked him the price, he said 24*s.* per barrel; if you will say 21*s.*, I will talk to you. In the mean time a lot came in, for which he paid him 21*s.*; it is as much his (Mr. Lane's) interest as Beamish and Crawford's to get rid of these things, and therefore I have no hesitation in giving his name; indeed, I have his authority to do so.

What description of person offered you the malt: a regular licensed maltster?—Yes; I understood him to be a regular licensed maltster, not more than seven or eight miles from Cork. He said 22*s.*, and I said would not 21*s.* cash down buy it; he replied, I shall say nothing until you return from Dublin, when I shall send you a sample. I had no idea of buying it; it was merely for the sake of seeing what he would take. Beamish and Crawford are as anxious to put down this practice of fraudulent dealing in malt as any men in Ireland. The plant and works they have at Cork, in their different concerns, have cost them, from time to time, a fourth of a million of money (so I have heard it said), and if the illicit malting goes on to such an extent the next season as the present one, they must abandon the business altogether, or buy on the best terms they can like the Dublin and other brewers. They have paid very large duties to the Crown; one year they paid, during the war, I think, £73,000. They never buy malt; they have six very large malting concerns that they keep constantly at work during the malting season.

This dealer could not of course have paid the duty on this malt?—Certainly not; he was to be at the expense of delivery also.

Do you think he had succeeded in making it free of duty without collusion with the officer?—Certainly he might, as many extensive farmers in the neighbourhood may have made it for him; as, in many instances, their barn floors are well calculated for making malt; some of them are ten times as long as this room, and as broad; they can make a very considerable quantity, and the millers in the country could frequently dry it off, when they were not drying wheat.

They are liable to penalties for the making it?—Yes, there is a heavy penalty; but in those districts where there is *one* solitary officer only, and being far removed from the seat of collection and inspection, he may be paid perhaps ten times better by the parties than by the Government. The honest traders fear that this is sometimes the case, from the low price at which malt is offered.

Perhaps, if he is not paid, he would be afraid of interfering?—No, I do not think that; the people respect the laws too much to do a personal injury to the officer; but it is a great temptation to a man to get a third of the amount saved. I think there could be a check put upon it, if the dry stock was kept, and that each licensed maltster, &c. should pay for four-fifths of the content of his steep and couch-frame, one-half being allowed for such; and that, on his charging that steep, he should give a notice through the next post-office, or, if none at hand, to send a messenger to the collector of Excise of the district, stating that he had so charged his cistern, and that would prevent the officer of Excise being in collusion with him, were he so inclined, and it would be no great trouble to the collector of Excise to take notice of these things. Hence he would find the extent of the corn he had wetted, which would be a check on the officer, on his voucher for the duty being returned to the office.

How short a time can the malt be kept in the steep to make it tolerably good?—I should suppose barley, weighing fifty-four pounds the imperial bushel (the best barley), something about sixty hours, according to the season and the strength of the grain. I have been examining our malt-houses, and I find that not less than sixty hours will do to saturate it properly.

How long does it take in drying?—Beamish and Crawford find they cannot take it off the kiln in much less than four days, to dry it properly. The moisture should be raised very slowly, or a crust will be raised. We must therefore begin with ninety degrees of heat; the officer should visit the house every day; if he will attend at the time the kiln is to be thrown off, and take the gauge of it, and make the allowance, he could then afterwards

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contrast that with the stock the trader should have: thus, if the kiln turned out 112½ barrels in the warm state, it naturally should gauge about 100 when allowed to get cold. The intermediate gauges, those on the one-half allowance, are no check. I kept the year before last all the surveys made by the officers, and the number of gauges they took on every couch, and it appears, invariably, that adding from 20 to 30, and in some instances 40 per cent. to the allowance, would scarcely bring the couch charge; they are very useless, and the prices of malt are very much deteriorated by the officer stepping over them; when very thin on the floors, a heavy man going on it bruises it, and it remains compressed together, and the grains get moulded, and one moulded grain has been found to affect seven or eight, consequently it is very injurious to the process, when the malt comes afterwards to the mash-kieve. It appears to me that the only thing that comes near the charge from the cistern and couch-frame is the third allowance taken at proper times. After that gauge is over, any other grain cannot be well mixed with that wetting, as the one would be spoiled by the time that the other part came forward.

Are you acquainted with the malt business and the collection of the duties in England or Scotland?—I am not, except by hearsay; the duties now are just on the same footing; the brewer gives a bond, and is his own maltster generally.

Do you conceive the duties are much evaded in Scotland or England?—I think, if you compare the prices of malt in the London market, and the different markets which supply the London market, with the prices of the unmalted barley, that there must be a considerable illicit trade carried on there as well as here. For instance, I have seen barley quoted at 38*s.* to 42*s.* the quarter, while malt has been selling at 54*s.* to 60*s.*

Have you seen that lately?—I think a year or two ago; and if the prices current are looked to now, adding the expense of manufacture to the price of the barley, there must be a good portion of grain malted which has not paid the duty.

The respectable portion of the trade in Scotland and England have not complained of any extensive smuggling, so as to injure them. There must be something peculiar to Ireland that produces results so very different?—In England, I believe, the brewers always go to market for their malt, which is supplied by people who malt for the purpose of selling. The brewers in Ireland, until lately, say after 1828, all made their own malt. The brewers in England may not complain, because it is their business to get it as cheaply as they possibly can.

The respectable houses do not complain of the evasion of duty; they say that the laws work well?—I should put it to them in this way:—you pay 40*s.* a quarter for your barley, you pay 20*s.* 8*d.* duty upon that quarter, that is 60*s.* 8*d.*; what quantity of malt will be the result of that quarter of barley?

What ought it to be?—The barrel of Irish barley is 224 lbs.; the quarter of English barley, at 52 lbs. per bushel, is 416 lbs. It would take 32 lbs. of barley, if received in the rough state, as in Ireland, to be added to the English quarter, to make the same quantity of malt, that is, to have two stones of barley and 4 lbs.; it would take 448 lbs. of barley to make a quarter of malt, and 224 lbs. would make half a quarter.

Taking the price at which you suppose the English maltster to buy his barley, and adding to that the duty to be paid on the malt made out of it, what price ought he to get for his malt?—416 lbs. cost, I will say, 40*s.*, 32 lbs. will cost 3*s.* and a fraction: thus his barley will stand him in 43*s.* in the first instance, without the expense of carrying home; the duty upon that would be 20*s.* 8*d.*; he cannot make it at less than 4*s.* 8*d.* to 5*s.* a quarter, that is for the house-rent and labour, &c. When a man does it on a large scale he can do it for 4*s.* 6*d.*; if he does it on a small scale it will cost him perhaps 4*s.* 10*d.*, that will be 67*s.* 10*d.* a quarter it will stand him in, without interest of money, or any thing to enable him to carry it to the London market; then there is the carriage from the market in its raw state, and the transport afterwards to the place of sale, 1*s.* 6*d.* a quarter; and if he did not get more than he paid duty of Excise upon, he could not sell malt at 54*s.* to 60*s.* per quarter. The London brewers are his, the dry maltster's, great customers; now, adding that 1*s.* 6*d.* freight, it stands 69*s.* 4*d.* to land in London; then there is a commission for the selling of it; and then in his, the maltster's, own profit. I have seen in the London prices current malting barley quoted at 40*s.* and 42*s.*, while they quote the prices of malt 58*s.* to 68*s.* Now if he, the maltster, did not get something over and above what he made it for, it would be a losing trade. I believe the factorage is 1*s.* a quarter; then there are the different dues that are payable in the city of London. Suppose there was an average struck between the 58*s.* and 68*s.*, that would make it worse, for not one lot in ten reaches the top price. In Cork, the last week and the week before, the distillers were buying malt at 18*s.* and 19*s.* the barrel.

Was it good?—Yes: they said it was nearly as good as they made themselves; it could not be made in Cork at that time, paying the King's duty, under 27*s.* It costs Beamish and Crawford 26*s.*, taking the price of barley at 15*s.* per barrel of 16 stones, and from that to 27*s.*, *merely to make* the article; but then the cost of manufacture is less, as the quantity manufactured is increased.

Was it all malt made from barley?—Yes, of course.

Not any of it from bere or bigg?—No, there is none of that grain malted there.

Have you formed an opinion as to the fact of there being collusion between the officers and the traders in the malt trade?—That there is collusion there can be no doubt. I have formed an opinion, that where the trader is remote from the survey of the collector of Excise, who is a practical officer and understands the minutiæ of it, where he is ten or fifteen miles away there must be collusion, for this reason, that he sells his article cheaper than he could make it, if he paid even a third of the duty; and I have known officers go into a country place extremely poor. I have seen large houses built, and have found them afterwards very rich, but then they had opportunities of making money by seizures.

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Of what period do you speak?—The last ten or fifteen years.

Has there not a considerable alteration taken place within the last four or five years?—I think the smuggling is increasing; that the brewers in country districts are inclined to make greater allowances to the trader, the brewer selling in the country thirty-six imperial gallons at 28*s.*, upon which he will give the publican, in most instances, a bonus of three tierces for every twenty he draws, that is 15 per cent.; he could not afford to do that if the malt had paid the duty. It is said that the brewers in country places dry barley very highly, in imitation of brown malt: and I recollect Mr. French, inspector-general, going out to a certain brewery some years ago; he asked me whether that barley (producing a sample) was dried for exportation, or making beer. I could see that it was dried as a substitute for brown malt. Then he told me where he got it (he saw over 1,000 barrels), but he could not seize it, because it was removed a little way from the brewery, and had no internal connection with it. It is reported that they char this, and then put it into the mash-tun as a substitute for malt, and it is very well known that eight stones of raw grain will malt double its own weight in the mash-kieve, if it gets a sufficient time; that is, it will saccharize the raw grain. The chemists and brewers have found that out.

You mean that the raw grain becomes malt?—Yes; by inoculation it changes its nature, when it comes into contact with malted grain.

Is the beer made from that mixture as good as if it were made entirely from malt?—No, I cannot think it is as good; but in country places, where the palates of the people are not so fine as those of the tradesmen, who are drinking it constantly, the name of porter sells it; they cannot be judges, or they would not drink it.

Is it not more liable to turn acid?—It is; but then they counteract that by making use of a greater quantity of hops, which prevents the acetous fermentation going on.

What would the people in Ireland say to the taking off the whole of the duty on malt, supposing some substitute could be found by a duty on beer?—There would be great difficulty in collecting a duty on beer; and with respect to the duty on malt, the fair trader would be better pleased that the duty should remain, if it could be collected fairly; but, while the present system goes on, the brewer, in collusion with the licensed maker of malt, can drive the fair trader out of the market, by buying at less than he can make it for. There would be no use in a man destroying his property in competing with that man—it would be ruinous to himself; he must either resort to the same customers, or stop his works. I understand that Mr. Alexander, of Carlow, a very large maltster there, has been obliged to stop making malt, in consequence of the difficulties he met with from this competition; he is a most respectable man, and would not on any account defraud the revenue. Messrs. Beamish and Crawford have paid duty for several thousand bushels that they found they had not; there were 1,500 barrels, or 6,000 bushels, the year before last; that is a very considerable loss to them. I think that if the licensed maltsters in the remote districts were obliged to pay for four-fifths of the contents of the cistern and couch-frame, allowing one-fifth for swelling, as formerly, before the allowances were changed from 20 bushels to 17½, and a notice served upon the collector at the time, and that they were not allowed to wet less, that would be a very good check upon them; also, if he missed the regular day of wetting, he could not wet until it came round again. With regard to the maltsters in Wexford, and where the officers have a great extent to ride, it is impossible that the officers can check it sufficiently; they wet on different days, probably by agreement among themselves. If a man makes three or four wettings, he removes that at once to Dublin; he sells it as duty-paid malt, while it has not paid duty; goes back to the market, buys grain and wets again, and perhaps he will turn that capital twelve or fourteen times in the quarter; and if he is not detected by the survey on the dry stock, he only replaces that by malt wetted in his neighbours' houses, and brought there. I conceive it would be a very good check upon it, to compel the maltster to pay his duty before the removal of the malt for sale.

Are the officers sufficiently numerous?—In some districts I understand the officer has a ride of twenty miles, nay, I have heard thirty-five miles in the county of Cork, and maltsters may agree to throw out the same day at a distance of fifteen miles; how can the officer survey them both? I think nothing should be removed above four bushels without a permit, or certificate of its having paid the duty.

HENRY K. FEATH.

Price of Malt in London, 18th November, 1833.

Essex, Norfolk, and Suffolk . . 48*s.* to 56*s.*, average 52*s.*
Kingston and Ware . . . . 55*s.* to 63*s.*, ,, 59*s.*

Price of Barley.

Kent, Essex, Suffolk, and Norfolk, fine . 31*s.* 33*s.* 35*s.*, average 33*s.*

	£.	s.	d.	£.	s.	d.
Average price of barley	1	13	0			
Duty on a quarter of malt	1	0	8			
Expenses—say labour, coal, screening, carriage from wharf . .	0	5	4			
				2	19	0
Interest on capital advanced for barley 33*s.*, labour 5*s.* 4*d.*, for four months				0	0	4
				2	19	4
Average of Norfolk and Suffolk				2	12	0
Difference				0	7	4

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Price of Malt in Dublin, 2d December, 1833.

Per barrel of four imperial bushels, equal to half a quarter, 18*s.* 20*s.* 21*s.* 22*s.* 24*s.*—average			1 1 0

Price of Barley in Dublin.

Per barrel of sixteen stones	0 15 0		
Duty on four bushels of malt, at 2*s.* 4*d.*	0 10 4		
Expense of manufacture—say store-rent, labour, coal, and interest	0 2 4		
		1 7 8	
Difference			0 6 6

Price of Malt in Liverpool, 15th November, 1833.

54*s.* to 58*s.*—average per quarter			2 16 0
Price of malting barley 34*s.* to 36*s.*—average	1 15 0		
Duty on one quarter malt	1 0 8		
Expense of manufacture, &c.	0 5 4		
		3 1 0	
Difference			0 5 0

Price of Malt in Cork to the Country, 30th November, 1833.

18*s.* 19*s.* 21*s.* to 22*s.*—average			1 0 0
Price of barley, 15*s.* per barrel of sixteen stones	0 15 0		
Duty on four bushels malt, at 2*s.* 4*d.*	0 10 4		
Labour, coal, rent, and interest on advances	0 2 4		
		1 7 8	
Difference			0 7 8

DEAR SIR, *Milford, 4th December,* 1833.

I have your favour of the 3d. I should have attended in Dublin, but my evidence is already given before the Commissioners in London, where I spent nearly a month, trying in vain to convince the Treasury, and the Board of Excise, of the ruinous system of the present malt laws to the fair trader, and loss to the revenue. The only reply I could get was, that the law of Ireland was assimilated to the law of England, and that they could not legislate differently for the two countries. I agree perfectly with you in your suggestions, and we maltsters here are preparing another remonstrance to lay before the Commissioners, but I fear it will be useless. Smuggling can never be effectually stopped, except by stock and permit, as formerly, from maker, in every stage, to the consumer. This country is overrun with smuggled malt, not only by licensed houses, but in many of the outlying districts the farmers are hard at work. I had given up all idea of continuing the trade, as I was losing heavily by it; but Mr. Guinness, who could not get good, has engaged me to make a few thousand barrels for him, upon all which the full duty will be paid.

My opinion on this business is well known to Mr. Logie, and if he had the management of the Excise department here, some good might be done. If the duty was reduced one-half it would be a great check, and more revenue would be had than under the present high duty. I am credibly informed that a house extensively in the business has engaged their maltster at a high salary, in case they were charged no more than 5*s.* per barrel duty.

I am, dear Sir, yours very truly,
JOHN ALEXANDER.

I was in London when the law was altered, and had an interview with Mr. Goulburn on the subject, but without any beneficial effect, and my words to him were, that all fair maltsters would be compelled to quit the trade.

H. K. Feath, Esq.

Letter from Messrs. Beamish and Crawford.

SIR, *Cork, November, 30th,* 1833.

In conformity with a communication from you at Dundee on the 14th of this month, signifying the intention of the Commissioners of Excise Inquiry to be in Dublin during the first week of December, and their desire to receive suggestions from "the different trades under the Excise laws," we beg to introduce to their notice Mr. Henry K. Feath, a gentleman highly and deservedly in our confidence for more than thirty years past, in that department of our malting concerns which is more immediately the object of your investigation, and who, we trust, will lay before the Commissioners such a statement, as will prove to them the absolute necessity of protecting the fair trader from the ruinous system of illicit malting, or of altogether abolishing the duty in this kingdom, which at best is, in a national point of view, of no annual importance; and will, doubtless, in a short period, under the present regulations, dwindle to an amount insufficient even for the stipends of the officers employed in its collection. He will explain, that if not the first, we are, at all events, among the principal maltsters of the United Kingdom, frequently making over twenty-five thousand quarters per annum, within the precincts of the city of Cork, entirely for our own consumption, immediately under the cognizance of the Excise, and of course, even if we were so inclined, debarred from the impunity of which others concerned in the trade avail themselves at a greater distance

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from head-quarters; and which, we regret to say, they exercise to such an extent that, if not speedily remedied, must either end in our total ruin, or in our shutting up our malting concerns, and having recourse to the same individuals who now so largely supply the brewing trade, in Dublin and elsewhere, upon terms that plainly indicate the total evasion of all Excise duty.

Mr. Feath will explain that malt has been currently sold in this city within these few days past, as in *Dublin, for from* 21*s.* *to* 24*s.* *per barrel*, and doubtless could be had even as low as 19*s.*, whilst it cannot obviously be manufactured (good barley being about 15*s.* per barrel, together with malt duty of 10*s.* 4*d.* per barrel) for less than from 26*s.* to 27*s.* per barrel, even under the most favourable circumstances: and we have no doubt that it is supplied cheaper in the country towns, as it is notorious that they pay hardly any duty at all, which is evinced by the brewer supplying his customers with beer at a rate that could scarcely be less, were his manufacture, as it undoubtedly often is, the produce very nearly of raw corn alone. If the maltsters generally paid the duty, it is obviously not of paramount importance to the fair trader that it should be abolished; and if the object be, as it ought to be, that the revenue should be justly collected in Ireland, from an experience of over forty years in trade we are satisfied that it can only be effected by an accurate account and investigation of dry stock until it goes into consumption, as, ever since that check has been abolished, smuggling has increased to an extent that must ultimately and speedily annihilate the interest of the revenue, and of the honest man.

We beg leave, therefore, to *state the mode which only*, we are quite assured, can effect this object, and save the maltster from vexatious and mischievous interference, which at present deteriorates the quality of his malt, and enables the Excise officer greatly to annoy the subject, without in any degree effecting the object of a proper collection of duty, which is now so inefficiently attained, and which will—we repeat it respectfully, but earnestly—very shortly be almost evaded. Upon the present malt law we have briefly to remark, that not only is the revenue defrauded by the illicit maltster, but the fair trader is harassed and mulcted by the *present system of allowance, and the trampling of his floors when in the growing state* by the Excise officers. The allowance *of* 17½ *bushels in every* 100, whatsoever it may be in England, is *in Ireland totally insufficient* to cover the *loss sustained* on the kiln, where the many thin *and light grains* so largely interspersed through our barley, are to all useful purposes utterly destroyed. Thus an *excess of duty* is paid by the maltster, and consequently his stock is deficient at the end of the season; for though the allowance of 17½ bushels per cent. may be just and equitable when the grain is received from the farmers in fine condition, and of equal size and weight, with us, on an average of years, 20 *bushels in every* 100 is barely sufficient to shield the maltster from loss. This fact we have most seriously experienced since the alteration of allowances, having overpaid duty to the amount of *several thousand bushels annually*, in addition to the great difficulty of contending against the smuggled article.

With regard to *floor-gauges*, we would respectfully state, that after that *taken on the third allowance*, the other gauges are of no use whatsoever, as they can never be within from 20 to 30 per cent. of the couch-frame,—a fact indisputably evinced by documents in Mr. Feath's possession. The grain being generally spread very thin upon the floors at this stage of the process (especially at the period of the half allowance), is *irrecoverably injured*, or destroyed by the *trampling of two, and frequently three officers*, which is quite unnecessary, and which they term "*coursing one another*." The maltster is obliged to submit patiently to these ravages on his property at the very time in which it requires the greatest care and attention; nor is he permitted to turn or move forward his pieces of malt, though ever so much required, whilst they become heated, and the radicle of the grain elongated to a destructive length; and not only is the malt contaminated by crushed and moulded grains—the effect of trampling—but the produce is greatly deteriorated by the operation of malting being ruinously suspended at a most critical period of the process. This is certainly a most useless and wanton tyranny in the present Excise regulations.

To prevent the introduction of illicit malt after the third allowance, which we contend is the only necessary floor-gauge, as a check upon the couch-frame, a gauge should be taken on the kiln, when about to be thrown off, and the average noted as a check upon the future gauges of the dry stock, until it be consumed. Without this operation we are as certain as that we exist that no protection can be given to the fair trader.

On the payment of the duty, which is justly postponed to the consumer for four months, we have to observe, that to the seller, for the *consumption of others*, it is a most unfair advantage, as he can obviously turn his capital in a manner that the individual who manufactures his stock for his own use can by no means compete with. Whilst, therefore, we have to urge the absolute necessity of recurring to the certificate system in all cases, and especially in remote districts, where illicit malt can now be removed with the most complete impunity, we should also recommend that, upon the certificate of sale, the maltster should be obliged at once to pay the duty. The brewer or consumer having passed his bond, and being more amenable to the Excise, is of course justly entitled to a fair credit upon property, of which he cannot immediately avail himself.

Having thus explained ourselves fully, on the expediency and justice of increasing the allowance in Ireland on raw corn for malting, from 17½ to 20 per cent.; upon the futility to the revenue, and injury to the trader, of other than the third allowance upon the floor-gauge; on the indispensable necessity of a gauge upon the kiln, and rigorous and effective system of check upon malt in the dry state, by keeping an exact account as formerly, until it be consumed; and also upon the inapplicability of the bond system to the seller of malt for the consumption of others;—we shall not take up your time any further, than to express our

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earnest hope that the Commissioners of Excise Inquiry will adopt our suggestions, as coming from a firm that is *as much* interested as the *Government itself* in the fair collection of the duty on malt, the situation of our premises (independently of common feelings of honesty, to which we trust we may be permitted to refer, for a period of over forty years' transactions with the revenue, to an enormous amount) being a guarantee that the protection of the revenue is essential to the security of our property. Respectfully referring the Commissioners of Excise Inquiry, therefore, to Mr. Feath for ample particulars, which we doubt not he will exhibit in a satisfactory manner, and hoping that his stay in Dublin will not be considered necessary for more than a few days at this busy time of the year,

We have the honour to be, Sir, your very obedient humble servants,

T. Charles Harrison, Esq. BEAMISH and CRAWFORD.
&c. &c. &c.
O'Dienne's Hotel, Dublin.

APPENDIX No. 91.

5th December, 1833.

No. 91.
A Deputation of Malt Factors, Dublin.
5th December, 1833

Mr. *Edward Croker*, Mr. *John Fottrell*, and Mr. *Francis Codd*, a Deputation of Malt Factors, called in and examined.

YOU are malt factors?—*Mr. Croker.* We are. I beg to present a copy of a memorial we forwarded to the Lords of the Treasury in May last, to which we have received no answer, therefore we apprehend it must have miscarried. During the four months' credit maltsters can send out the malt; but if the Crown find where it is sold, and the duty is not paid, they can follow it. It is in our power to prove, that a very considerable portion of the malt now made in Ireland is smuggled, and never pays one farthing duty; all the principal maltsters have given up: Mr. Guinness, who was one of the first maltsters in the kingdom, and Mr. Alexander, have given up.

Mr. Codd. No; Mr. Guinness has but one small house, and he has been obliged to employ persons to carry on other malt-houses for him, finding it impossible to get malt which would make a porter which would keep.

You do not manufacture the malt yourselves?—*Mr. Croker.* No, we do not; but we act in concert with those gentlemen who are the principal maltsters in the kingdom. It came out in evidence we had before us, that the mode in which the country people make the malt is, that they steep it in their cabins, and throw it out on their cabin floors, and then send it to a mill to dry; it was proved that no man who paid duty on malt could possibly compete with them, inasmuch as he would be 5*s.* out of pocket by every barrel of malt he made.

Mr. Codd. That fact will be put beyond controversy, by comparing the prices of barley and malt: the price of barley is 14*s.* 6*d.* and 15*s.*, and the better qualities of malt are selling at 24*s.* and 25*s.* a barrel.

Mr. Croker. The resolutions of the Chamber of Commerce were sent to the principal maltsters throughout the kingdom, and they expressed their perfect concurrence in those resolutions, as expressing that which they knew to be the fact.

The law for collecting the duty is precisely the same in Scotland and in England as in Ireland?—*Mr. Codd.* It is.

How does it happen that that is quite satisfactory in its general effect in England and Scotland, and that the same law should work so ill in Ireland?—It is not at all the fact, that nearly the entire duty is paid in England; if the price of barley and of malt be compared, that will appear manifest.

But the case in England is totally different from that in Ireland, for though some may not pay duty in England, it appears that three-fourths of that which is made pays no duty in Ireland, under precisely the same law, and under the same management; how do you account for that?—*Mr. Fottrell.* I apprehend that that arises partly from the different care in taking securities.

Mr. Croker. It is known to us that the dispositions of the people are quite different in the one country and in the other. In England, a respectable man would consider his character blasted, if he were detected in smuggling; whereas in Ireland every man that can smuggles.

Mr. Codd. Yes; there is one reason why the law might be satisfactory in the one country and not in the other—the quality of the barley is very different: a man in England may smuggle, and yet make a good article; but it is impossible that should be the case in Ireland from the quality of the barley.

Is that the case with all the barley in Ireland?—Yes, it is; there is some barley capable of more easy work; but, in general, the barley of this country cannot be made into good malt, if there is smuggling—it is a more stubborn grain.

The suggestions contained in this paper, for the improvement of the law, you are able to say have been generally approved of by the respectable part of the trade?—*Mr. Croker.* I think there was no dissenting voice in any respect but one; and some of the persons there were desirous, as a security to the revenue, and also security to the purchaser, that the permit system should be re-enacted. It was said that the Government did not approve of the permit system. Mr. Guinness said, that he should not wish the permit system, that it was the means of bringing officers unnecessarily into their premises, and taking up their time—that

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was the only dissentient voice in the meeting; but a great many of them did conceive, that it could not be so well established in this country, and protection given to the purchaser and to the Government, without that law, which was found to work remarkably well; and even an officer who came over here, reported on the eligibility of that law, and recommended its continuance. The only reason it was not re-enacted was, it did not suit the English market.

The next principal regulation you look to is, requiring that every maltster should have deposited with the collector of his district a correct plan of his concerns?—That was in the original Act.

Mr. Codd. But that is only required in case the other suggestion be adopted, a charge of so many bushels per hundred square feet of flooring,—it would attain no object, unless that were adopted.

These regulations appear to be limited to the object of making the licensed maltster pay duty; is there not a great deal of malt made by persons who do not take out a licence?—A vast deal.

How do you propose that should be put an end to?—By allowing the consumer of malt to purchase only of licensed maltsters and factors; by making any malt, unless found in a licensed store, subject to forfeiture. Now a purchaser buys from a factor, who is not licensed; any man may sell malt now; a man may make it in his barn, and may come and sell it, and the person purchasing from him is protected; whereas if he could purchase only from the licensed maltster, or licensed factor, or only receive malt from a place licensed for the making it, that would be a strong check.

A person making malt without licence is subject to a heavy penalty now?—*Mr. Fottrell.* Yes, if he is detected.

As you say that a great quantity of malt is made in this illicit manner, there must be a great deal of fraud existing in the country with impunity?—*Mr. Codd.* So there is.

Have not the Excise sufficient power to discover this practice, and to prevent it?—No, I do not think they have.

Mr. Fottrell. They have power, but they very often want the inclination; the risk is very great in going to the places where these frauds are carried on, and the moment they get it into a state of vegetation they hurry it into sacks, and the moment it is out of the premises it may go into the maltster's house, or any other—if it is once off the kiln it is safe.

Mr. Croker. Some time ago our brewers, before they could draw back duty for porter exported, were obliged to swear that it had been manufactured of malt which had paid the duty. Under the operation of this law they had no means of ascertaining the fact, and they really believed the contrary; they declined to take the oath, and the Excise authorities abolished it.

The Commissioners have been informed that there are particular districts in which malt is made clandestinely, and that the business is continually going on; how does it happen that this violation of the law occurs when the powers of the Excise are so great as they are known to be?—*Mr. Codd.* For this simple reason, that unless the Excise knew the spot where the malt is being made, and go and seize it in process, they cannot do it afterwards.

Do the Excise make any effort?—I do not think they do.

Mr. Fottrell. It has been asserted in the country that a great many of the small proprietors in the kingdom encourage it, in order to get their rents paid.

Do you hear of the Excise making seizures?—I scarcely ever heard of one.

Mr. Codd. I have never heard of a seizure by the Excise of illicit malt, except where it was made in connection with a licensed house, in an unlicensed place adjoining a licensed house. I happened the other day to go to a respectable brewer in Dublin; when I went into his yard he was in conversation with a countryman: after a while he came to me. I shewed him my malt; I asked 25*s.*; he said, I have bought very good malt this moment for 19*s.*; he had bought seventy barrels, a part of 300, at that price, and he was to get the remainder of 300; the barley was worth 14*s.* The licensed maltster is in his own defence forced to take steeped barley from the farmer, and put into process in his own house, in order to protect himself against absolute ruin.

Do the Excise ever make similar efforts to put down illicit malting to those which they have made to put down illicit distillation?—I think not.

Are any searches made in the country?—I believe not; if they are they must be very few.

Do the officers in a country district consider that they have nothing to do with what may be going on in the making illicit malt?—I do not know what they consider, but they act as if that were their opinion.

It would appear as if the Excise suffered this great extent of illicit malting to take place without making the least effort to suppress it?—I believe they do.

Do you believe that is the opinion of the maltsters?—I am satisfied it is; I am persuaded that they could put it down to a very considerable extent; I do not say that they could suppress it altogether.

Is the Excise police force ever made use of to put it down?—I do not think it is: I heard of a detection made three weeks or a month ago—some farmers engaged in illicit malting and illicit distillation near Dundalk—that was the only instance I have heard of.

Do you think that many discoveries might be made without your hearing of them?—No, I think not; we cannot make a positive assertion, but we are in the way of hearing what goes on connected with the trade.

It would appear as if the law had never had a fair trial, in regard to giving it efficiency by a zealous administration of it?—The law has never had a fair trial as to illicit malting in unlicensed houses, for I do not think the Excise exert themselves to put that down; but it has had a fair trial in regard to licensed houses, and it is found to be very injurious to the maltster.

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A man with £100 or £50, and nothing else in the world, determines to become a maltster; he buys £50 worth of barley; he gives two securities to the Crown, and the Excise have not been so particular in taking securities as they ought to be—men of straw, in many instances, have been the securities in this country: this man gives two men of straw as securities; he proceeds to work his house; when he has that £50 worth of barley manufactured into malt he sells to a consumer or sends it to a factor, who makes an advance upon it; he has thus a fictitious capital given him by the Crown, and he again buys barley; he thus increases his fictitious capital. That man has nothing to lose; he reasons thus: "Happen what may, I cannot "be worse;" the consequence is, he pursues a course of desperate speculation, and drives out of trade every man who has capital to lose. Mr. Alexander, of Milford, who for twenty years paid a very large amount of duty, has been forced out of the trade in consequence of the many persons who have sprung up all round him under the influence of this clause.

Do you refer to the licensed maltsters?—Yes; I am satisfied that three-fourths of the men who are making malt for sale in Ireland, could not be in any trade were it not for the capital given them by that law.

How would you propose that the duty should be paid?—I propose to give the maltster the credit at present allowed him, provided his malt does not go into consumption; I would still let him have four months, provided his malt remained in bond, but before he sold it he should pay the duty. I would make it a bonding system.

You would assimilate the plan of payment to that in respect of spirits?—Yes; I would make it a bonding system, which it is not at present; it is a misnomer to call it a bonding system now.

The object should be, independent of the proper object of securing the duty, to endeavour to put the trade of malting into the hands of persons possessing real capital?—Yes; and by doing that the Government will, in a great measure, suppress smuggling in licensed houses; and if that is done it will be suppressed, in a great degree, in unlicensed houses, for a great deal of barley steeped in unlicensed houses is sent into the licensed maltster, who takes it in self-defence.

Mr. Croker. It is the only respect, I believe, in which a man can send his article into consumption without paying the duty.

Mr. Codd. The law enables a man to send out his malt as duty paid, and yet the last section of the law makes the malt accountable for the duty, no matter into whose hands it may come; the section is the 79th section of the 7th and 8th George 4, c. 52. To shew the bad effect of that law, I beg to read a memorial which we presented some months since to the Council of the Chamber of Commerce.

The same was delivered in and read. (Vide A.)

A copy of that was sent to the Treasury; we memorialized the Treasury, and Mr. Rice, I understand, has referred our memorial to this Commission; he admitted, though he would not give us back our money, the gross injustice of the law. Mr. O'Connell, through whom we sent our memorial, as being a member for the city of Dublin, returned us an answer, that he expected the decision would be in our favour, for that the justice of our claim was seen.

Mr. Fottrell. In May last James Kain, of Carlow, (who was then altogether unknown to us as factors,) shipped in a boat belonging to Daniel O'Brien, of Carlow, 200 barrels of barley, which he consigned to his own order in Dublin. He came up to Dublin for the purpose of himself selling the barley; when, finding it difficult to do so to his satisfaction, after several days' delay, he waited on us and handed to us the boat receipt, with an order for the delivery, and, as usual in such cases, requested an advance of £108 upon it, which we immediately gave him. On the next market-day we sold the barley; on sending up to have it delivered to the purchasers, we learned that the supervisor from Carlow had just arrived, and seized it for payment of duty due, as he said, from this Kain, who we then learned for the first time was a maltster. I remonstrated with the officer, and stated the fact of my having the boat receipt, and having advanced the money; I also appealed to the Solicitor of Excise, the only person here we can apply to in such matters; he expressed his regret that the seizure had taken place, acknowledging the great hardship of the case, but that having made the seizure the officer could not abandon it, inasmuch as the information came from O'Brien, the boat owner, who was one of the securities for this maltster; he, probably seeing that things were going wrong, gave information that they might come up and seize it, to relieve him from his responsibility. The barley was, after some days, handed to another corn-factor, and sent in the ordinary way into the Corn Exchange to be sold, and the proceeds handed over to the supervisor, and we never got a farthing of this. Kain, who was a maltster, is now in gaol in Carlow, at the suit of the Crown. I treated it as dealing with a common corn-dealer—a dealer in barley; if it had been malt, my observation might have been drawn more closely to it, but we never got the slightest redress. The Solicitor expressed his great regret that the seizure had been made; he saw the great hardship of it; "but," said he, "as the "information came from one of the securities, how can we look to him for the security if we "let go this property we have in our hands."

You propose that the maltster, on commencing work, should be chargeable with one month's notice?—*Mr. Codd.* That is merely a suggestion for the convenience of the Excise—a mere matter of suggestion.

Mr. Croker. We think something of that kind is necessary for the protection of the revenue as well as the trader; of course the propositions are subject to the discretion of the Excise.

You propose that the duty should be regulated according to the extent of the house?—*Mr. Codd.* Yes; that the house should be measured; that a common standard of charge should be ascertained—so many bushels per 100 square feet per lunar month; that the

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maltster should pay that to the Crown, and then make as much as he likes; the officer then would have nothing to do but to see that the house was not changed to the detriment of the Crown.

Was that the old law?—Not exactly; the system of charge was the same; but that was accompanied by the system of permits. The proposition is, that the old law should be taken as the basis, so far as it does not clash with other regulations.

Mr. Croker. That system was recommended in lieu of permits, finding something that would answer that end.

Mr. Codd. But the great object is to take away fictitious capital from the maltster; any malt which is allowed to pass from a maltster's house ought not to be allowed to be seized afterwards; a man may purchase malt and have it in his house for a month, and it is very hard that the officer should be able to walk in and seize it, if he can identify it.

Would you propose a limitation to the size of the house, so as to secure the trade getting into more respectable hands?—I think it would be arbitrary to prevent any man whatever going into trade; but he ought not to be allowed to go into that or any other trade on Government capital, which he is now encouraged to do by this system of four months' credit.

Mr. Fottrell. The soap duties formed exactly a similar circumstance. The Crown was giving a capital to soap-boilers in England, enabling them to undersell this market: that has been abolished since.

Mr. Codd. If the system were altered, so as to prevent malt going into consumption until the duty was paid, it would have a great effect.

Would that, in your opinion, provide a remedy for the evil?—It would go a great way; and were it accompanied by a severe enactment against making malt in an unlicensed house, for instance, by putting the unlicensed maltster upon a footing with the unlicensed distiller; and if a penalty were imposed on buying from any person except a licensed maltster or a licensed factor; and if a power were given to the Excise to seize malt found in any place not licensed for the keeping of malt, a great improvement would be effected. At present malt may be kept in any place, so that if an officer knew malt to be smuggled—if he walked into this room and found a hundred barrels of malt, and knew it was smuggled—still he dare not touch it. I think these trifling alterations would make the law a very good one.

From your experience you are able to say, that if the present system continues, the revenue on malt will be lost altogether?—Yes, that it will be totally lost; and I will shew how the law will operate still more injuriously than it has done. I saw a brewer purchase a quantity of malt at 19*s.* a barrel; look at Mr. Guinness's house, or Beamish and Crawford's house, who are not smugglers or purchasers of smuggled malt; they and other equally respectable houses are making their porter of malt many shillings per barrel dearer than other people pay; if Beamish and Crawford, who pay £30,000 or £40,000 a year to the Crown, choose to make it known that they will buy of any persons who sell to them, the duty on their consumption will be lost, and they will be driven to that if there is not an alteration of the law. I have here a copy of a memorial we sent to the Treasury, which I beg to deliver in.

The same was delivered in and read. (Vide letter B.)

I beg also to deliver in a copy of the petition of the Chamber of Commerce of the City of Dublin to the House of Commons.

The same was delivered in and read. (Vide letter C.)

In what part of the country is the illicit malting by the unlicensed maltster carried on?—I think in Wexford, Carlow, Louth, and Wicklow very extensively.

Mr. Fottrell. To a considerable extent about Roscrea.

Has it been long established?—*Mr. Codd.* It has been increasing every year since the passing of the present law.

In what year was that?—About four years ago.

You think there is reason to attribute it mainly to the alterations of that law?—I think so.

Do you think it is spreading into other parts?—Yes, I think it is increasing every day, and that it will increase.

Has there been any thing in the price of grain, or the quality of grain, to encourage the traffic of illicit malt-making?—No, that might operate to promote the making of illicit whiskey, but not of illicit malt; the trade has been made so miserably bad, that I dare say there are twenty licensed maltsters in Wexford not at work now.

What effect has it on your dealings as factors; have they fallen off?—No, it has not decreased the extent of our dealings—it has lowered the price, and of course our nominal commission; but the quantity we sell has increased, so that our interest is scarcely affected, except so far as it makes our trade dangerous.

The article finds it way through your hands, though the duty is not paid?—*Mr. Fottrell.* Precisely so: we cannot tell whether the duty is paid or not.

Mr. Codd. It would be better for a factor to do his business for half a dozen respectable men than a dozen persons of different character.

You are put into a considerable state of inconvenience and jeopardy?—Yes, the cases we have submitted proves that; the regular course of trade is, that a boat receipt, or bill of lading, is sent to us for a quantity of malt, and we are required to make an advance, by return of post upon it; but we do not know that the next post may not bring us notice of its being seized.

Mr. Croker. We are conscious that a great deal of malt we sell has not paid the duty, and we do not like to sell it, but we cannot help ourselves; we wish that the fair trader and the revenue should be protected.

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When did you first make representations to the Treasury upon the subject?—When the Act was first passed, Mr. Dehany was solicitor here: the malt factors expressed to him their fears upon the subject, and he admitted the justice of them; and just at that time Mr. Alexander, of Milford, was in London, and he communicated with Mr. Goulburn, the Chancellor of the Exchequer. Mr. Goulburn requested him to put his objections to the law upon paper; he wrote our house on the subject as his Dublin correspondents, and we sent him an answer, which was submitted to Mr. Goulburn. I was looking at that letter a few days ago, and I find that every prediction we then made has turned out to be correct; but Mr. Goulburn said they could not alter the law—that it was wished for by the people of England.

When did you make the remomstrance first against the law?—The last year; the respectable maltsters bore the law as long as they possibly could, but they found last year they should be driven out of the trade if it were not altered.

Do you think the disturbed state of the country has had any thing to do with it?—It may in some remote districts—the illicit maltster may have felt that he derived some kind of security from the disturbed state of the country; but that can have had but little influence—'tis not worthy consideration.

All this illicit dealing by unlicensed dealers in the large districts of the country you describe as going on, has, in your opinion, been going on without any effort on the part of the Excise to discover and put down the illicit practices?—That is my belief.

There have been nothing like similar exertions to those made to put down illicit distillation?—*Mr. Fottrell.* Nothing at all like it.

Mr. Codd. I can shew how grossly the system is carried on even in the city of Dublin. An unlicensed house of some magnitude had been working some months within a hundred yards of the constant resort of the Excise officer, and at length it was only discovered by informations, lodged probably in consequence of private malice, though there was a licensed malt-house at full work attended by the officers at the opposite side of the street: this house had been working for months.

Did that work to a considerable extent?—Yes, to such extent that there were twelve men at work; there were twelve jackets found after the enemy gave up the fortress, and a considerable quantity of malt and barley. I believe the Excise commenced a prosecution against the person whom they supposed to be the owner of this concern, and he got off for a trifling amount.

Was there a compromise?—There was; but it shews the neglect of the revenue when such a thing could be carried on opposite to the permanent resort of the revenue officers.

You attribute some part of the present state of smuggling in malt to the remissness of the department as well as to the defect of the regulations?—No doubt, to the negligence and to the corruption of the officers.

Mr. Croker. It never can be put an end to unless there is a security that the malt, whenever it is found, shall be shewn to have paid the duty.

What induces you to refer to the corruption of the officers?—*Mr. Codd.* Because I believe they are corrupt, and to a considerable extent, throughout Ireland.

Throughout the malting trade?—Yes, and throughout every other trade wherein they have an object; and one of the reasons why we made the suggestions that paper contains, was to take the government out of the hands of their officers, and to give them a revenue which the officers could not keep from them by collusion with the traders.

The corruption works against the interest of the fair trader?—No doubt of it.

Mr. Fottrell. It affects both the revenue and the fair trader—their interest is the same.

You mention these things not as mere matters of hearsay?—*Mr. Codd.* No, but as matters of fact—matters of public notoriety.

You have that knowledge of the trade which enables you to say that you know the fact to exist of general corruption?—Yes, I do.

It is probably matter of common conversation among persons connected with this trade?—It is, it is a fact well known.

Should you say this corruption was confined to the lowest description of the officers?—I do not think it is.

You, yourself, from your situation, have no interest in the matter?—None in the world; we are exclusively a commission house, and do nothing but our commission business.

The opinions you form are formed from your observation of facts, and feeling the great injury the trade sustains from the manner in which the present Excise laws are administered?—Yes: and from observing the class of persons now in the trade, and the difference between those persons and those who were formerly in the trade; it is greatly changed—formerly they were men of property, men of character and respectability; those men are now moving out of it, and others getting in.

Mr. Alexander, who has lately retired from it, was in very considerable business?—Yes, a most respectable man; he carried on a very considerable trade for a long time—his fine houses were lately completely idle—he had made up his mind that he would not work; but Mr. Guinness gave him an order to make some malt of a particular description, which he could not get in the market.

The trade of Mr. Guinness may be injured by the present state of things?—It is injured; he cannot secure malt, such as he requires, without being a maltster for his own purposes, or setting some particular house to make the article for him.

(To Mr. Croker). The Council of the Chamber of Commerce have examined into these matters: do you agree to the statements made by Mr. Fottrell and Mr. Codd?—Yes; the Council have had the matter before them, and they examined it very minutely—they will not send forward any documents that they are not quite satisfied of.

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They have, in this case, gone fully into the question, and consider the case to be such a one as has been laid before this Board?—Yes.

Mr. Codd. One paragraph of the Report of that Committee will prove that, 'with respect 'to the present malt laws, your committee have brought to the consideration of that subject 'all the attention which is due to the important interests connected with it, and it appears to 'them that since the enactment of these laws a system of smuggling in licensed and unlicensed 'houses has gradually extended, and is still extending through all the malting districts of 'Ireland, to the serious injury of the revenue and the fair trader; in fact, to such an alarming 'height has this system arrived, that many of the oldest and most respectable maltsters in 'Ireland have already been obliged to relinquish the trade; and it appears manifest to your 'committee, that if the crying evil be not promptly and energetically repressed, every man of 'capital and respectability must abandon the trade altogether to persons without property to 'risk or character to sustain. It further appears to your committee, that this evil is the natural 'consequence of two great radical errors in the law: first, the great facilities and inducements 'which it presents to the smuggler, unrestricted by any adequate motive of personal or 'pecuniary danger; and, secondly, the considerable fictitious capital which it affords to the 'trader, by permitting him to send his malt into consumption, duty paid, several months 'before he is obliged to deposit the duty with the Excise: thus holding out encouragement to 'persons without property to protect, and who happen to become embarrassed in other matters 'of trade, to adventure in this, not with a view to profit, but for the acquirement of present 'revenues, even with the certainty of eventual loss.'

Who were the committee?—They were Mr. Guinness, Mr. Croker, Mr. Maxwell, Mr. Fottrell, Mr. Alexander, and Mr. Codd.

EDWARD CROKER.
JOHN FOTTRELL.
FRANCIS CODD.

A.

52, *Townsend Street*, 9*th May*, 1833.

Representing the hardship of Merchandize being rendered liable to Excise Duties and Penalties, when in possession of the fair dealer.

WE beg to direct the attention of the Council of the Chamber of Commerce to the latter part of 28th section of 7th and 8th Geo. 4, c. 52, which renders all exciseable merchandize liable to all duties and penalties due by the manufacturer, no matter into whose hands the goods may at any time come, or by which right or title they may be claimed.

We take leave to submit that, however prudent may be the policy of vesting in the Crown this paramount power of protecting the public revenue, a prerogative so despotic should be restricted to the defeat of collusion and to the punishment of fraud, but should never be exercised to the detriment of the fair dealer, or in contravention to the established usages and legitimate operations of trade. By the arbitrary and indiscriminate use of this mere *legal right*, every principle of commerce is outraged, every transaction connected with exciseable goods in this country is rendered unsafe, and the merchant who may deal in them is taught to look for security and protection—not in the integrity of his conduct—not to the regularity of his dealings—not to the laws of his country—nor even to the wise discretion of those by whom they are administered, but to the resources of his own ingenuity, and to his facilities for the evasion of legalized injustice.

The monstrous and alarming consequences of this law may be illustrated by a case of recent occurrence.

We lately received from a licensed maltster in the county of Carlow a regular boat receipt for a quantity of malt consigned to us to sell for his account; in the course of trade we remitted him, by return of post, the probable value of the malt. Some days afterwards, the property being then on board a canal boat to be conveyed to Dublin, was seized by the Excise for duties due by the maltster, and has actually been sold 15 per cent. below the value, although the Excise were apprized of our advance. Now mark the unqualified injustice of this proceeding. By the present malt law *the maltster is empowered to sell and deliver his malt as duty-paid, without affording to the buyer or factor any means whatsoever of ascertaining whether the malt has been regularly manufactured, or whether the duty has been paid to the Crown.*

A plain man would suppose that this facility implied a corresponding protection to the public; but no, this terrific power of the Crown is called into operation, and the Excise is forced, in obedience to one Act of Parliament, to perpetrate a kind of legal plunder, in direct opposition to the plain inference which common sense would deduce from another.

The situation of the factor is rendered peculiarly dangerous by the application of this law. In all the great operations of trade he becomes the intermediate agent between the original proprietor and the consumer, and his rights and privileges have always been sedulously protected by the commercial policy of these countries; the law places him *pro tanto* in the relation of owner of any goods against which he may have made an advance, and carefully guards his rights against the claims even of a judgment creditor. But if these wise and necessary protections be rendered nugatory by the exercise of the despotic power alluded to, the factor must relinquish his calling, which, though essential to the great interests of trade, would be to him a perpetual source of danger, if not of absolute danger.

(Signed) CROKER, CODD AND SON.

B.

To the Right Honourable the Lords Commissioners of His Majesty's Treasury.

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A Deputation of Malt Factors, Dublin.
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Memorial of Croker, Codd and Son, of Dublin, on the same subject.

The Memorial of Croker, Codd and Son, of Townsend Street, in the City of Dublin, Merchants and Malt Factors,—

Sheweth,

That, on the 15th of April last, they received from one John M'Wey, of Carlow, licensed maltster, a regular boat receipt or bill of lading, for three hundred barrels of malt, consigned to them to sell for his account, and, in the course of their trade as factors they, by return of post, remitted to the said M'Wey, in anticipation of the proceeds of the said malt, the sum of three hundred pounds.

That on Monday, the 22d of April, this malt, for which they held a bill of lading, being on board a canal boat to be conveyed to your memorialists, was seized by two officers of Excise for duties said to be due to His Majesty by the said M'Wey, and within a few days has been sold by public auction at the suit of the Crown; that memorialists are prepared to demonstrate to your Lordships' satisfaction, that in making the advance above stated they only complied with the usual and established practices of trade, without any intention whatever of assisting the said M'Wey to evade the payment of his duties, or to remove his property from the power of the Excise, or without any intention or motive but the legitimate exercise of their trade.

Memorialists further beg to remind your Lordships, that the existing malt law does not afford to the factor or dealer any means whatever of ascertaining, directly or indirectly, whether the duty has been paid on malt; and they would respectfully submit to the justice and common sense of the Right Honourable Board, that the law, to be consistent, should imply a corresponding protection to the trader, acting with good faith and according to the usages of commerce.

These premises memorialists most respectfully submit to your Right Honourable Board, in the confident hope that, considering their case, not merely in reference to its own peculiar hardship, but also to the extensive commercial interests which it involves, your Lordships will be pleased to direct that the advance made by memorialists against the said malt may be returned, and thus demonstrate that, in the exercise of the high prerogative with which your Lordships are invested, and in the application of the laws confided to your administration, integrity will always be distinguished from collusion or fraud.

And your memorialists, as in duty bound, will ever pray,

(Signed) Croker, Codd and Son, Malt Factors.

Dublin, 52, Townsend Street, 20th May, 1833.

C.

To the Honourable the Commons of the United Kingdom of Great Britain and Ireland in Parliament assembled.

Petition of the Chamber of Commerce of Dublin, on the same subject.

The Petition of the Chamber of Commerce of the City of Dublin—

Humbly sheweth,

That by the 28th section of a statute made in the 7th and 8th of Geo. 4, c. 53, it was enacted, that all goods and commodities for and in respect to which any duty of Excise is or shall be by law imposed, together with all materials and vessels for making thereof, whether in the possession of the persons carrying on trade or business subject to the laws of Excise, or in the possession of others in trust for them, shall be subject to all duties which shall be charged, and all arrears of duty, penalties, and forfeitures, which shall be chargeable to the person carrying on such trade or business. And further, 'That all such goods, commodities, 'materials, preparations, utensils, and vessels, shall be and remain subject and liable to all 'such duties, penalties, and forfeitures, into whosoever hands the same shall aftewards come, or 'by what conveyance or title soever the same shall be claimed.' And that it shall be lawful to levy on them such duties and penalties as could be done in cases where the debtors or offenders are the true and lawful owners of such goods, commodities, or materials.

That the officers of the Excise are thus empowered not only to seize the property of a debtor or offender, wherever it may be found, but also to seize that of any other person whosoever, if that property had, at any time, belonged to a manufacturer who had incurred penalties, or was indebted for duties.

That on malt, which is subject to a duty of Excise, and on which duty the Crown gives to the maltster a credit of four months, it is difficult, if not impossible, for the most cautious factor or purchaser to ascertain whether the maltster is, or is not, indebted to the Crown for penalties or duties.

Your petitioners are induced thus to address your Honourable House in consequence of complaints of grievous injury under the existing law; and they presume to hope that you will consider that a penal enactment, against which prudence cannot guard, or integrity furnish a protection, is unjust in itself, and inconsistent with the principles on which the laws of a commercial nation should be founded.

Petitioners therefore pray that your Honourable House will repeal so much of the Act of the 7th and 8th of Geo. 4, c. 53, as empowers the officers of Excise to seize on articles which had been the property of manufacturers subject to the laws of Excise, after said articles had become the property of *bonâ fide* purchasers, or of factors having a lien thereon.

Appendix No. 92.

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No. 92.
Mr. W. Cairnes and Mr. R. Devereux.
5th Dec. 1833.

Mr. *William Cairnes*, Brewer and Maltster, Drogheda, and Mr. *Richard Devereux*, Maltster, Wexford, called in and examined.

You are engaged in the malt trade?—*Mr. Cairnes.* We are. I beg to present a paper, containing suggestions for alterations of the present regulations.

The same was delivered in and read. (*Vide letter E.*)

Is there much illicit distillation or malting going on in the neighbourhood of Drogheda?—Not immediately in the neighbourhood; but within ten miles illicit malting is going on to a great extent.

How is it carried on?—In farm-houses; and, I am satisfied, also in the licensed malt-houses.

That is, by the licensed maltsters?—Yes.

How do they manage it while they are under the control of the officer?—I conclude that the duty is not properly performed by the officer.

The regulations of the law are sufficiently strict to secure the duty if the officers fairly attended to them; are they not?—Quite so.

Do you think that the illicit trade is carried on to a great extent by the licensed maltsters?—I have no doubt of it: in their own houses, and also by their having connection with farmers and farm-houses.

In what way have they connection, and what use do they turn it to?—I believe a great many farmers make malt on their own account, and have it carried to, and dried on country kilns, or sell it to maltsters, which the latter mix with their own stock; and that many of the maltsters have private houses at work, from whence they convey the malt in process to be finished and dried in the licensed houses.

Does this practice extend over a great line of country?—I think it does, both in the counties of Louth and Meath.

Have the Excise taken means to prevent it?—Within the last few months they have extended the revenue police; and I see, by the papers, they have made extensive seizures.

(*To Mr. Devereux.*) Is there much illicit malting going on in the county of Wexford?—I believe there is some.

Is it carried on there by the licensed maltsters?—I suspect it is: from the low price of malt, compared with the price of barley, I think that many maltsters are driven to it; from the state of the law, they should either do so or cease working in many instances.

How long should you suspect it has been going on: is it a new business, or has it been long established?—It has been, more or less, since the alteration of the malt law; since the assimilation to the law of England; since the permit system has been removed. There is no check whatever on the dry stock.

Mr. Cairnes. It has been gradually increasing for the last three or four years, which I conceive owing to the provisions of the law not being duly enforced by the Excise department: it is impossible to suppose that in a town like Ardee, if the supervisor was resident and knew his duty, and performed it properly, smuggling could be carried on to the extent it is without his knowledge. I do not hesitate to say, that any proper officer sent there would, in one week, put it down in the licensed houses: I have been acquainted with the trade nearly thirty years, and I have always known a fair remunerating price for malt until within the last two or three years, since which smuggling has arrived to such a pitch as to be alike injurious to the revenue, to the fair trader, and to the morals and peace of the country.

(*To Mr. Devereux.*) Is smuggling carried on to a great extent in the county of Wexford?—I suspect it is; perhaps not to the same extent as in some other counties.

Have any licensed maltsters ceased to carry on business in consequence of smuggling?—A great many.

Mr. Cairnes. In respect to myself, I manufactured a large quantity of malt the year before last; but the trade was so unproductive, that I had determined not to make any, except for my own use as an ale-brewer, requiring some of fine quality; but I subsequently made a contract with an ale-brewer in Dublin, who could not get any prime malt at market, for a considerable quantity, at a price four or five shillings above the current rate at market.

Mr. Devereux. I have three houses unoccupied at present: I am working three.

Do you mean to keep those three unoccupied which are so?—Yes, I do; we have contracts to send malt to England, and make some chiefly for that purpose.

Have any particular pains been taken by the Excise department to suppress the smuggling of malt in the county of Wexford?—I do not know that there have been, except in licensed houses.

Have any detections been made?—There have been a good many from time to time.

What do you suggest as a remedy for all this?—*Mr. Cairnes.* It has gone on to such a pitch that I am satisfied nothing but a very considerable reduction of duty will put it down; I have no hesitation in saying, if there had been a reduction of duty the last three years, the revenue would have been much larger than it has been.

Mr. Devereux. That is my opinion also, that if the duty was reduced to half there would be as much collected.

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No. 92.
Mr. W. Cairnes and Mr. R. Devereux.
5th December, 1833.

Mr. Cairnes. But I do not say that that alone would put down smuggling now, unless the law is more effectually executed than it has latterly been; if not, smuggling will still go on.

In your opinion the officers are acting in collusion with those engaged in the illicit practices?—I think it must be so.

Do you consider that the officers are sometimes over strict in discharging their duty?—I do; I find, where we have the Irish and English officers together, there is a sort of rivalry, and we are frequently charged more than the actual duty. I have examined gauges after them, and could not make so much as they did. I made a representation of the state of the malt trade last year to the Board, through the collector of Dublin, a copy of which I beg leave to hand in.

Did you receive any answer?—No, I did not.

Did you make any representations yourself to the Board?—Not directly, except in one instance.

Was it attended to?—The letter was answered, but they would not grant my request. I beg leave to suggest that the supervisors, particularly, should be more frequently changed.

Mr. Devereux. I quite agree in that.

How often are they changed now?—*Mr. Cairnes.* As well as my memory serves me, I think supervisors remain five or six years, and officers longer.

Mr. Devereux. Seven or eight years, in some instances. I allude to supervisors. Officers are generally changed every three or four years.

Are there frequent inspections made by the superior officers?—*Mr. Cairnes.* No, very seldom: I do not think they have been at my works, perhaps, twice in a season.

Have they made any inspections in the districts where illicit malting is carried on?—Yes, I believe so; and I recollect, the last time they came to visit my premises, I told them what was going on. They seemed to doubt it altogether; and said, if I would give them information, they would act upon it.

When was this?—I think it was during the last season's work, in March or April last.

They appeared at that time to be unacquainted with the extent of smuggling going on?—Yes; they seemed to deny that it could go on as I told them it did.

What did they do in consequence of your remonstrance?—I cannot tell; my representation appeared to have no effect upon them, and to be still their opinion that it could not be going forward.

Did you hear of any thing being done upon it?—I did not.

(*To Mr. Devereux*). Have you had inspections frequently by other officers?—Yes, indeed we have.

Have you found that they were acquainted with the state of illicit malting?—I never had any conversation with them upon the subject.

Did you ever hear of their going through the country, and making particular inquiries upon it?—No, I never did.

Has any thing been done to shew that the Excise department have been particularly attentive in the suppression of illicit malting in the county of Wexford?—No, I think not any thing particular.

The officers are left to attend the common routine business?—Yes.

Have no officers been particularly employed in the making detections?—No, I think not.

It appears that the thing has been left to take its own course?—Yes; when once it becomes dry malt there is no check upon it, it may be removed at pleasure. That was not formerly the case; most persons were afraid of removing it, or having any thing to do with it, unless accompanied with a permit. I think if all corn-kilns were inspected twice a week, it would be an advantage.

What is your opinion about the credit given to maltsters for the payment of the duty?—*Mr. Cairnes.* It is a very favourable thing, I think, to the trade in general, but particularly to those with small capital.

Have those persons without capital been much engaged in the smuggling?—I think they are much more likely to be engaged in smuggling than those who have capital.

Are they able to carry on business with no other credit than that they get on the duties?—That is difficult to answer; but I believe a great many have started with no other means but the credit they got, or chiefly depending upon that credit.

Have you any thing further to suggest, except that which is contained in the paper you have delivered in, with respect to the alteration of the law?—Any person conversant with the trade, looking over the specimen-paper kept in the malt-house, would at once see whether there was fair work going on or not. A fair maltster will make a wetting every four days. If a maltster has only the appearance of wetting every six, or seven, or eight days, that would be proof in my mind that there was something wrong going on. I think they should be obliged to wet every fourth day, and to fill, or be charged with nearly the whole content of the steep. It would be well that they should be obliged to send a duplicate notice to the Excise officer, stating the number of bushels to be wetted, and so on, in country places particularly.

(*To Mr. Devereux*). Is there a considerable export of malt from Wexford?—Very considerable. It is falling off this year; there will not be half the malt made this year there has been in former years. A good many maltsters are not working at all; and a good many of those that are, are working for the Dublin brewers.

How is the malt which is made illicitly disposed of?—It is sent to Dublin and other markets for sale.

Is it exported?—Yes, mostly exported.

What sort of malt is it?—Very indifferent, generally speaking.

The quality of malt in Wexford is very good, generally speaking, is it not?—Yes.

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Does it rank with the English malt?—No, it is not so good as the English; the barley is not so good.

Has the barley improved of late?—No, I think not.

Do you attribute that to the climate, or want of good husbandry?—It is, perhaps, overgrowing, without sufficient manure. There is a great proportion of the barley very fine, particularly in the lower district, where they have sea-weed manure very plentifully.

Then the inferior quality is rather from bad management, than any thing in the climate or soil?—Yes, partly so, and in many cases influenced by the climate or soil.

How many houses do you suppose have stopped in Wexford?—I do not know; I dare say from twelve to fifteen in the town of Wexford. There are, I dare say, more in the county. I think the certificate system, with two duplicates—one to remain in the malt-house, one to accompany the malt, and another to be sent to the collector, would be a great improvement. There were formerly only two. The first of the month, for instance, might be altered into some other date, with another figure added; but the sending them to the collector, and filling up the dates in *writing*, instead of *figures*, would be a check upon that.

If the permit or certificate system be resorted to again, it should, in my opinion, be extended to England as well as Ireland, otherwise it would give an advantage to the former country over the latter.

RICHARD DEVEREUX.
WILLIAM CAIRNES, *Drogheda.*

Letter from Mr. William Cairnes to George Pape, Esq.

SIR, *Drogheda, 15th December*, 1832.

Agreeably to the wish you expressed when I had the pleasure of seeing you last in Dublin, I shall endeavour to place before you, as accurately as I can, the present state of the malt trade in this country.

From the commencement of this season the price of malt has been gradually, and for the last five weeks 25*s.* per barrel has scarcely been exceeded, though if any prime malt had offered, 26*s.* to 27*s.* might possibly have been obtained, where prime quality was necessary; however, the general price was 23*s.* 6*d.* and 24*s.* 6*d.*, and some so low as 21*s.*

Malting barley could not have been purchased at any time, during the season, in Dublin, Drogheda, Dundalk, and Ardee markets, under 15*s.* per barrel, and some at 16*s.*; and in Waterford and Carlow markets the prices have been very similar.

	£.	*s.*	*d.*
The barrel of barley, containing four bushels	0	15	0
Duty on four bushels of malt, at, say on average, 2*s.* 7*d.*	0	10	4
Freight and carriage to Dublin	0	1	4
Expense of making, and coals	0	1	4
	£1	8	0

To which is to be added interest of money, and 4 per cent. commission, if sold through a factor, which is almost universally the case. This should prove that frauds, to a large extent, must be going forward in the article of malt; but, indeed, this is a matter of much notoriety in the barley counties, and it has been suffered to reach to such an extent, that very considerable exertions must now be had recourse to to put it down, otherwise one-half the duty on malt will not be obtained, and the fair trader must give up his trade. I have been for many years in the habit of malting a large quantity for sale, but in consequence of what is going forward I do not intend to make more than will answer the consumption of my own brewery, which requires a prime article.

The great scene of smuggling is in the barley counties, chiefly in barns and farm-houses, and the malt so made is dried in country kilns, or on maltsters, in collusion with them; the malt made in this way is chiefly sold to licensed maltsters at a very low rate, which will account for the very indifferent quality of that appearing generally at market. To arrest the progress of this evil, and put it down effectually, of which I entertain no doubt, I conceive it will be necessary to send a strong party of revenue police into the suspected districts, and to oblige them each day to visit the different kilns, keeping a specimen in each, and making an entry of the state of kilns, and to visit and search as many farm-houses and suspected places as possible; by keeping up this system for some time, and making it the duty of ride officers afterwards to visit all kilns regularly, and by impressing upon the different Excise officers that it is fully as much an essential part of their duty to protect the revenue from fraud in unlicensed as in licensed houses. It may be right to observe here, that where illicit malting is going forward in the same districts, private distillation is taking root also, and sure to be found.

I trust that the state of the malting trade in this county will meet with the attention and protection of the Excise; in that expectation I have taken the liberty of troubling you on the subject.

I remain your very obedient servant,
George Pape, Esq., Dublin. WILLIAM CAIRNES.

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No. 92. Suggestions for alterations in the malt regulations, by Mr. W. Cairnes.

E.

Taking account of malt and grains in kieve is perfectly useless; it gives the officer more duty to perform than the charge of a malt-house would do, the hours of attendance being very early and very late.

A most improper rivalry exists between the English and Irish officers of Excise, *to see who shall have the highest charge against the trader*, that it is a matter of fact, the trader is frequently charged more than he should when such is the case.

With regard to sprinkling malt in process, the law, as it at present stands, is only advantageous to the fraudulent maltster, for when two wettings are made under one notice, he can sprinkle, under the Act, the floor which appears to be eight days' old, though in reality it is only four. To make good malt, sprinkling, in many cases, is absolutely necessary, particularly when the barley is of a coarse and strong nature, and in cases where the malt-house is supplied with water influenced by the atmosphere. If the officers do their duty, sprinkling never can be injurious to the revenue; it operates in that way only where two wettings are made under one notice, and when the officer and trader are in collusion. The maltster should have the privilege of sprinkling at all times he conceives it necessary to improve his malt, on giving proper notice of his intention.

There appears to be the greatest desire on the part of the Excise department to keep the trader in utter ignorance of the different charges as they are made, and he is often much aggrieved by officers carelessly gauging malt-floors, and bringing thereby erroneous charges, which the officer himself is not always aware of at the time, nor for some time afterwards, it not being the practice, generally, to make up the gauges on the spot; and it happens frequently that the maltster or his clerk are not on the premises to examine the gauge before the floor shall be turned, or perhaps competent to make up the officer's gauges and charge, which in malt-houses are continually changing their character, the allowance for swell gradually increasing, according to the age of the floor.

It is conceived that, with a view of having the revenue fairly collected, the officers should, in the discharge of their duty, be quite independent of the trader, and the *fair trader* should be equally so of the officer, who may, from carelessness or design, overcharge him; therefore it is suggested all gauges on the floors shall be cast and set forth on the specimen paper at the time of taking the same; and that in every case where a greater charge appears on the floor than upon the couch-frame, that it shall be the officer's duty to apprize the maltster or his servant of it, giving the power and the opportunity to the maltster to check the officer's gauge, and to call upon a superior or other officer for the same purpose, provided the floor in question shall not have been turned from the time the officer first made the gauge complained of. It is contended that a charge never can come from the floors, unless there be fraud on the part of the maltster, or through carelessness or design on the part of the officer, the allowance for growth being amply sufficient.

Penalties on treading and pressing couch-frames should be repealed; it would be better for the revenue and for the fair trader that treading should be assumed to take place, and that the allowance should be made on that assumption.

With respect to the extensive system of smuggling which has gone forward in Ireland, increasing regularly for the last four years, it is attributable alone to the system pursued by the Excise department, whose officers seem to have no direct or proper interest in suppressing it, and to be so completely employed about their regular business as not to have time to devote to any other purpose; in proof of which, where private malting went on so generally, and was a matter of such notoriety in all the barley districts, scarcely an instance can be shewn where a detection was made by an officer. It having arrived to such a height requires little proof, but, if it were necessary, a reference to the Dublin malt market will satisfy the most sceptical person upon that head; it is equally injurious to the revenue and fair traders, the number of whom are daily lessening from the want of proper protection from the Excise department, and the consequent injury done to their trade; the only way it can now be put down will be by the establishment of a numerous revenue police, or by a considerable reduction of the malt duty, say one-half; and had the latter taken place three years ago, the revenue, instead of being lessened by it, would unquestionably have exceeded what was actually received for malt duty. Where particular districts are noted for continued smuggling, a more frequent change of officers should take place: that affording evidence of neglect of duty on the part of the superior ones in charge particularly.

The Irish traders suffer great inconvenience, and are very frequently much oppressed, from the distance and the difficulty of communication with the Excise Board in London; in consequence of this, and the generally received opinion that the Board is chiefly guided in its decision by their inspecting-general officers (a class of men believed to be very unfavourably disposed to the traders of Ireland), they submit often to injustice rather than make application or appeal to the Board. With a view of giving confidence to the Irish trader, when he conceives himself aggrieved, and of forming a mode of communication between him and the Board, it is suggested that there should be a person of great respectability and weight resident in Dublin, to whom access could be had at all times, and whose duty should be to investigate and report on all grievances or complaints which the trader might conceive he laboured under.

The Act of Geo. 4, c. 31, reducing the duty on bere and bigg in Ireland to 2*s.* per bushel, is considered to be frequently abused, from the fraudulent maltster introducing barley and mixing it with bigg, which is difficult of detection.

William Cairnes, Drogheda.

Appendix No. 93.

6th December, 1833.

Examinations.

No. 93. Mr. Patrick Meade. 6th December, 1833.

Mr. *Patrick Meade*, Maltster, called in and examined.

You are a maltster?—I am, at Ardee, in the county of Louth.

Do you carry on the business extensively?—I did some time back, but not so much at present. I was not so much pleased with the law, and I did not carry it on as I did heretofore.

In what respect do you consider the law not so good as it was?—I think it is very badly managed all through, there is so much liberty; if there was a regular check in the dry stock, both by receivers and makers, it would be better, I mean in regard to permits and certificates.

Do you state that on account of the prevalence of evasions of duty?—Yes; the countrymen perhaps have a little barn, where they can work, bring it to market, and sell it like the other grain; there is no check on the dry stock.

Do you know that there is a great deal of malt making without payment of duty?—There is no doubt of that.

Do you find yourself undersold by the illicit maker?—Yes, clearly; if we make a good article we are very badly paid for it, on account of the cheap malt which is selling; if some persons can get an article cheap they will buy it. I think that if one half of the malt duty were taken off, and an account kept of the dry stock, the revenue would make as much money.

Do you think, without taking off half the duty, if they were to have these checks you speak of, that would have the effect of preventing its being made?—So that they have the same law in England. I do not know but they would do as well if they had a certificate to produce on the delivery of malt; but it will not do without that, and without the same measure in England.

Do you think the amount of duty has a great effect in encouraging the illicit practice?—Indeed I think it has.

Is there much danger of detection of those who carry it on?—In the country places, far from towns, it is very hard to find it out.

By whom is it carried on?—By petty farmers, who have perhaps only a few acres of ground, and who can buy the barley and make it themselves in that way.

Do you think there is much evasion of duty by any licensed maltster in your district?—No, I do not know that there is; a man of property or capital would be afraid of the penalties, but perhaps there are some men who might risk it.

The evasion which takes place is principally by the little people?—Yes; if there was a stop put to those, it would be all right.

Do not the revenue police and the Excise officers exert themselves to put it down?—Yes, they do, but I do not know that a great deal of that is doing; but without a little check on the dry stock it is all folly to attempt it, and they should have the same in England we have here. If it is not in England, it is of no use keeping it on here.

Do you suppose the illicit malt is made principally for sale or for distilling by the makers themselves?—They make more for sale, I think, than for distilling themselves.

Is there much illicit distillation about you?—No, I think not about me; it is more northward.

The principal illicit practice you know of is this of malt-making?—Yes, it is.

Is there any other improvement you can suggest besides that of reviving the check on dry malt and lowering the duty?—I do not know what other improvement may be adopted; lowering the duty, and having a regular check on the dry stock, by permit or certificate, seems necessary.

Do you know of the regular maltsters having been driven out of the trade in consequence of the strict enforcement of the Excise regulations?—I do indeed; we are very much aggrieved in that way. I never had any difficulty, but some of our countrymen there have been broken by it; if they were carried before the magistrates or a jury of the country they would not mind it; they would be still perhaps paying duty, and doing a great deal of business; but if we are brought to Dublin it costs £100, and if an officer does not like us, he may say such and such a thing is not right, and he gets the matter sent off to Dublin; whereas if these fellows, who carry on the business clandestinely, are caught in a county, they are carried before a magistrate, and if they are found guilty they are fined £6; that is just holding out a premium for them. The fair trader has a great deal to complain of by the difference of trial.

He has to complain, you think, that the law is not properly enforced against the illicit maker?—Yes, and that if there is any charge brought against himself, or any regular maltster, the case ought to be tried in the county; win or lose, it must cost him £100 bringing up his witnesses, and paying his and their expenses to and from Dublin.

Patrick Meade.

Appendix No. 94.

7th December, 1833.

Mr. *Nicholas Devereux*, Dublin.

Examinations.

No. 94.
Mr. N. Devereux.
7th December, 1833.

Do you make your own malt?—My brother is an extensive maltster; he has been before this Board. We have made some malt, but we found it was cheaper to buy it than to make it.

How can it happen that malt should be cheaper for you to buy it than to make it?—Malt is selling in this market now at a price below what the barley generally costs, adding the duty and other expenses to it; if they paid the full duties, of course they could not sell at that price.

Do you suppose that goes on to a great extent?—I rather think it is increasing with the farmers in the country. The trade has been so bad in Wexford that many of the maltsters have discontinued working altogether, and a number of those working are working on commission for brewers; they are paid so much per barrel for making.

Have you any means of knowing what number of maltsters have been prevented continuing their business by the influx of illicit malt?—I think there are not one-half now working that were last year.

The Commissioners have been told by other gentlemen that twenty have been thrown out of the trade in the collection of Wexford?—I dare say there have been as many as that.

Do you know whether any means have been taken to prevent the existence of illicit malting?—I do not know how it is to be prevented in the country under the present law; there is no check upon it when it is made.

Are there not means of examining the kilns of the farmers in the country?—I cannot speak to that.

Do you think it would be safe for them to do it?—Yes, I think, perfectly safe in our neighbourhood; in some places perhaps not. With respect to the permitting system, and gauging the dry stock of malt, I think that is a very excellent check, but if it is not extended to England, I imagine the English maltster would have an advantage over the Irish.

Do you think that could be extended to England?—I apprehend there would be very great objections to it; that would be a good check if it could be maintained.

Do you consider a reduction of the duty on malt necessary to the security of the maltster?—Yes; if the duty was lowered, that would be the best protection.

Nicholas Devereux.

Appendix No. 95.

7th December, 1833.

Mr. *George Greer* called in and examined.

No. 95.
Mr. George Greer.
7th December, 1833.

You are a maltster as well as a distiller, are you not?—I am.

What species of corn do you principally make use of?—It is a description of small barley, we call it four-rowed, it is called bere or bigg in Scotland; and in getting the law in force in Scotland extended to Ireland, it was considered better by Mr. Dawson and Mr. Brownlow (who were the principal means of getting that Act extended to Ireland) not to introduce the term four-rowed barley into the Bill.

Are you aware of any considerable opposition that was made to the introduction of that law?—There was some opposition made.

Do you know on what account it was?—It was appehended that good barley would be malted as bere and bigg.

Do you think that has taken place since the law?—In some instances I should think it is the case.

Are they easily distinguished?—Very easily, in good barley; it might be difficult to distinguish bad two-rowed from very good four-rowed; the latter ought to be malted at a less duty than the common barley, for it produces less.

George Greer.

Appendix No. 96.

7th December, 1833.

Mr. *Thomas R. Cherry* called in and examined.

No. 96.
Mr. Thomas R. Cherry.
7th December, 1833.

You are a brewer and maltster?—I am; I have one establishment in Waterford, and another in New Ross, in the county of Wexford.

Do you make malt for your own breweries?—I do.

Have you any thing to communicate upon the subject of the regulations for collecting the duties on malt?—My arrival in Dublin was in consequence of a circular addressed by

Examinations.

No. 96.

Mr. Thomas R. Cherry. 7th December, 1833.

the Commissioners of Excise Inquiry to a house in Waterford; they communicated with me on the subject, but did not seem to think it concerned them so much as I considered it did me. I feel the effect of illicit malting, in the county Wexford, more than I do in Waterford.

Is that carried on very extensively there?—It is, especially in the neighbourhood of New Ross. I have lately expended a considerable sum in establishing a brewing and malting concern there; and I feel it difficult to work it to advantage, in consequence of the extent of that system.

Is that on both sides of the river?—Principally the county of Wexford side. With respect to the present Malt Act, I do not know that there is any thing the fair dealer can complain of: it is not accompanied with vexatious restrictions, as it formerly was, but it affords every facility to the illicit trader.

Is the illicit trade carried on by licensed maltsters or by unlicensed?—I consider a great deal of it in licensed malt-houses, and also a great deal by farmers generally through the country.

Have the Excise department taken any particular pains to suppress smuggling?—I rather think they have, as far as they are able. The Excise officers seem to be quite aware of the extent to which the system is carried on. I have heard officers complain, that in case of a seizure the difficulties of obtaining a conviction are generally very great, and that they are saddled with all the expenses if they do not succeed.

What sort of difficulties are those?—The chances of conviction are frequently against them, perhaps more so now than heretofore, often in consequence of some technical informality, and oftener from the ingenuity of the parties in managing to evade it.

Do you refer to convictions before the magistrates?—Yes.

Do the magistrates appear disposed to be severe in putting down smuggling?—I cannot exactly say that the magistrates exert themselves much about it; it does not come immediately under their notice.

How long has this been going on in the country?—I consider that it has always existed to a greater or less degree since malt became an exciseable article, but considerably more since the passing of the late Act; it has been increasing, and is increasing materially.

By the late Act a great many of the former checks were removed?—Yes: for instance, the conveyance of malt is now without any risk, and in fact it is out of the officers' control; —after it becomes dried off the kiln it is like other merchandize. The doing away with a stock account of brewers and maltsters, and the abolition of permits, has materially tended to remove any check.

Even these regulations were not effectual in preventing smuggling?—They were not, and whilst there is so very heavy a duty on the article, I consider it will always be evaded in some degree: but the withdrawal of these checks has contributed to it in a very material degree.

What effect will the continuance and increase of this practice have upon your trade as a maltster?—The continuance of this practice would eventually oblige me to suspend my business as a maltster, as I could purchase a sufficiency of malt at a much lower rate than I could manufacture it. This is evident from the fact, notorious to every one connected with the Dublin market, that malt in large quantities is there sold every week at prices less by some shillings per barrel than such malt could be made for and pay the King's duty.

You could not carry on your trade as a brewer, making malt on which you paid the duty, with another brewer who bought the malt from those persons?—No; not with the same advantage.

Have you purchased any malt?—I have.

Do you conceive you will be under the necessity of purchasing this sort of malt if some check is not put into practice?—I shall be obliged to do so, to enable me to come into the market on the same terms with others.

Have any licensed maltsters stopped business in your county in consequence of this illicit trade?—I know of one licensed maltster who has stopped in consequence of it.

Is the consumption of beer increasing?—I rather think it is.

What do you propose with a view of suppressing this system of illicit malting?—I cannot say that I am prepared to suggest what should be done, but I consider that the permit system afforded a very great protection to the revenue; and the keeping a regular stock account under the control of the officer, although it may be attended with a little more trouble to the trader, yet would prove a very great check to the illicit trade. The transit of malt now is not attended with any risk.

Do you think the manner in which the duties are paid affords encouragement to persons of small capital to embark in the trade?—Yes; most decidedly.

They are enabled to trade on the credit they get?—Yes; they have a credit on the duty of eighteen weeks, on lodging security, which enables them to turn a small capital several times in the interim.

Do you think that system encourages adventurers?—I think it does. The county Wexford is particularly a malting county, I believe more so than any other in Ireland, and the manufacture of illicit malt is consequently carried on to a greater extent there than in most other counties.

Do you think it will extend if it is left alone?—I am satisfied it will—it is extending; and the low price of barley affords an additional encouragement to farmers to convert their barley into malt, instead of selling it. I suppose the price of barley averages now about 13*s.* per barrel of sixteen stones: they will get from 16*s* 6*d.* to 20*s.* per barrel of

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No. 96.
Mr. Thomas R. Cherry.
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twelve stones, according to quality, for the malt they make from that barley. I consider the present allowances to licensed maltsters, by the gauges on the couch-frames and steep, as nearly as possible correct; and I apprehend some maltsters are apt to complain of there not being a sufficient allowance, making their calculations from weight, as is the practice in this country; a barrel of malt is twelve stones, which is generally reckoned as four bushels, as the Excise charge is by measure, but four bushels is *not* exactly a barrel of malt; they in consequence suppose themselves overcharged. I have heard some maltsters, with whom I have conversed, complain that the allowance of 17½ per cent. on the couch was not sufficient; but on explaining to them the proportion between weight and measure, they agreed with me that the allowance was as correct as possible. I consider the allowance made on the gauge of malt-floors, after seventy-two hours, which is half the entire quantity, is unnecessarily large.

What is your opinion with respect to the regulations regarding licences for selling beer and spirits?—The new Licence Act is a great accommodation to such persons as have heretofore been licensed, inasmuch as it facilitates the renewal of their licences. But to parties seeking new licences it has been productive of much dissatisfaction and inconvenience, and frequently of considerable loss, as the magistrates of the county Wexford, in particular, have refused almost every application for a new licence, since the passing of the late Act, even to persons of the most unexceptionable character, and many of whom had gone to great expence in preparing their houses for that business.

The Act passed last session?—Yes.

Did they give any reason for the refusal?—They seemed to think there were too many already licensed for the sale of beer and spirits, and the late Act leaves it discretionary with the magistrates to object to any applicant on this ground; but magistrates exercise this discretion differently in different places, as in a neighbouring county numerous applicants received certificates, to enable them to obtain new licences. I think, therefore, there should be some means of allowing a certain number, according to the district; and I also think it would be highly desirable that some alteration should take place, not only in the rate of spirit licences, but also as to the qualification to be required of the person or premises seeking to be licensed. This might be done either by requiring that a house should be of a certain value to entitle it to be licensed for the sale of spirits, or by a reduced rate of licence, according to the increased value of the premises. At present the licence is low in proportion to the low value of the house.

What was the mode before the passing of the late Act?—The party seeking a licence had only to obtain the signature of any two magistrates at the quarter sessions for the district to a certificate, that the applicant was a fit and proper person to be licensed for the sale of beer, spirits, &c.; on this the clerk of the peace issued his order, by which the licence was obtained. Any person of fair character had little difficulty in obtaining a licence.

Do you imagine that the course of conduct you describe as having been recently pursued will lead to a considerable number of houses being opened without licence?—I do. I have spoken to magistrates, who reside in country parts, upon the subject; and they agree with me in opinion, that whiskey and other exciseable articles will be secretly sold, and that it will be productive of more immorality and disorder than the establishment of houses licensed to proper persons. When they are licensed, they will, of course, feel an interest in preventing unlicensed houses selling in their neighbourhood.

THOMAS R. CHERRY.

APPENDIX No. 97.

11th December, 1833.

No. 97.
Arthur Guinness, Esq.
11th December, 1833.

Arthur Guinness, Esq., called in and examined.

WILL you have the goodness to acquaint the Commissioners with your opinion of the state of the malt laws, and the collection of the duties?—I am of opinion that the laws relating to the Excise upon malt are extremely defective, and that consequently we cannot expect the malt duty to be well collected; the fact being, that the only check on the maltster consists in the inspection of the Excise officers. An Act of Parliament was passed about the year 1805, under which, for two or three and twenty years, the malt duty was, I believe, the best collected Excise duty in Ireland; and I think the Commissioners of Revenue Inquiry, some years ago, bore testimony to its efficiency. That law applied a check in this way:—the dimensions of each licensed malt-house being ascertained, were reduced into square feet, and the monthly charge was duly proportioned to the size of the malt-house, upon a calculation, founded on the opinion of well-informed persons, of the quantity of malt which could be well manufactured in a space of 100 square feet in a given time. And by referring to the charges on the malt-houses during that period, it will, I believe, be found that the amount of duty paid was about the quantity of work which was so calculated could be done, and that little or no aid was obtained from the survey of the officers of Excise; that system was superseded by the present one, I presume for the purpose of assimilating the mode of collecting the duty here with that established in England;

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Arthur Guinness, Esq. 11th December, 1833.

and, from that time, smuggling has become so prevalent, that no man can carry on the business of a public maltster who means to pay the full duty; the general quality of malt has also been very much deteriorated by the hurried process the malt has undergone; and those brewers who, for the sake of good quality, are obliged to manufacture malt themselves, and pay the full duty, incur an enormous loss in price.

Would you propose to restore the old law?—I would propose to restore the old law, so far as relates to a rateable charge, according to the dimensions of the malt-house, but abolishing the system of survey. I would propose that each maltster, on taking out his licence, should furnish a plan of his malt-house to the collector of the district, and preserve a copy of the plan at his malt-house; and that the officer's duty should be to ascertain that the malt-house be precisely as described, and then whether it be at work or not. I conceive if those two things were attended to, the duty upon that malt-house would be effectually collected; but I would recommend much fewer revenue officers of a superior class, and adequately paid.

Would you propose to restore the old permit system?—No; I conceive that the old permit system was injurious to the fair trader, and ineffective in its operation.

In what way?—There was a stock account attempted to be kept of the malt made, and the malt delivered out by the maltster, following it into the hands of the factor and the purchaser, until consumed; it was a system so complicated, that if the Excise officers were desirous of doing their duty they could not keep it, and the permit was frequently used to cover the removal of more malt than it represented. There were, during the operation of the permit system, two prices for malt of the same quality; for the purchaser of a cargo of malt, who would receive a portion of it without permit, could get that portion at a reduced price.

Your opinion is, that the system of stock and permit is useless?—I conceive it a cumbrous system, attended with great expence to the Crown, without affording any effectual security, inconvenient to the trade, and injurious to the fair trader. If the present system is attempted to be upheld, this might be one mode of bolstering it up; but I am sure that both would fail, and the Crown would never secure the collection of the duties under such a system. About the year 1805, the late Lord Oriel, then Mr. Foster, was Chancellor of the Irish Exchequer; I had the honour of being known to Mr. Foster, and had a good deal of communication with him in writing, on the subject of the great evils then prevailing in the collection of the malt duty, just as is now the case. My firm being much aggrieved, owing to the unfair advantage possessed by other brewers purchasing smuggled malt at reduced prices, I suggested to the Chancellor of the Exchequer the plan already explained, when he was pleased to invite my attendance in London, and with the assistance of the late Mr. Croker, it was matured and embodied in the Act of 1805, as already stated; under the operation of which the malt duty in Ireland was, during a period of, I believe, about twenty-three years, well collected.

What was the rate of duty then?—We had, during the war, a duty of 15*s.* or 16*s.*, indeed, I believe at one time 20*s.* a barrel; now it is about 10*s.* 4*d.* I would take the liberty to state, that the system I recommend aims to do away with the crime of smuggling, by abolishing the system of survey. If the plan already described shall be well arranged, with its accompanying guards, as pointed out, I think the maltster may, with safety to the Crown, be left to the exercise of his judgment and skill, to do as much or as little, within a given time, as he pleases; if he aims at exceeding the quantity charged upon him by the assessment, he will deteriorate his malt, and suffer in point of price; and on this account it may be possible that some maltsters, whose leading object is superior quality, may adopt so slow a process as to manufacture a quantity even under the assessment.

The system of smuggling is now universal in Ireland?—Smuggling, no doubt, prevails to a great extent. My firm, having an export trade, must brew a considerable proportion of our porter for long keeping, and this requires prime malt; to obtain which, we at present employ Mr. Alexander's malt-houses in the county of Carlow, a malt-house in the county of Cork, and another in Dublin, and paying the full duty; our malt will probably stand us in several shillings a barrel more than we could purchase, what is called, good malt for in the Dublin market. In proof of the extent of smuggling, take a barrel of barley in the country, suppose at Carlow, at the present price;—there is 12*s.* the duty; 10*s.* 4*d.* the carriage up; weighing and delivering, about 1*s.* 8*d.*; the expense of making a barrel of malt is supposed to be 3*s.*;—where is the maltster's profit, when that malt sells in Dublin, as it now does, at 23*s.* to 24*s.* 6*d.* per barrel?

The continuance of this state of things must drive the fair trader out of the business?—To prove this, I would allude to the fact, that Mr. Alexander, who had long been one of the most extensive maltsters in Ireland, has suspended his trade on his own account, and is now working his malt-houses, on commission, for my firm. An objection might arise to the proposed measure, that if it could not be extended to England, the dissimilarity in the mode of collecting the duty might affect the cross-channel intercourse; this however would, I think, rather operate against the Irish than the English maltster, for our duty would be probably the best collected of the two, for I am of opinion that smuggling exists in that branch of trade in England.

Do you think the duty is evaded to any very considerable extent?—I think it is, and that the general price of malt, compared with that of barley in England, proves that smuggling prevails, as, if the full duty was paid, the price of malt would be higher. It is true, that some of the best malt, for instance, that from certain parts of Hertfordshire, bring much higher prices than those usually quoted and published, for I believe these malts seldom are publicly shewn for sale at Mark Lane; and I think it probable that the full duty on such

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Arthur Guinness, Esq.
11th December, 1833.

malt is paid. Another circumstance leads me to suspect that the malt duty is more or less evaded in England. Prior to the late alteration in the revenue law, as relating to the cross-channel trade, we occasionally, through an agent, purchased and shipped malt in London; and it not unfrequently occurred that the seller declined to deliver the purchase, not choosing to make the affidavit that the full duty had been paid, which was a requisite step towards securing the drawback.

Is that oath required still?—No; the present state of the law does not require it. I have heard, with regret, that some respectable maltsters in Ireland recommend a recurrence to the permit system; hoping, I presume, that it might prove some check to smuggling; but, as I have already stated, I think any such expectations on the part of the Crown or the fair trader would be disappointed.

It appears that the taking the stock and requiring permits, has in every instance failed of its object; that it is impossible for the officer to ascertain all that gets into the possession of a dealer, and all that goes out of his possession?—It would be impossible to follow it, the honesty of the officer, if that could be relied on, would afford no security.

It is an experiment for securing the revenue, which experience shews to have failed?—I think so, decidedly. I have no doubt in my mind, after a long course of experience, that the malt Excise of Ireland could be well collected, and at a moderate expense, without the aid of such a system, by the adoption of the measure already described; besides, few revenue officers would be required, and these might and ought to be well paid, and no doubt a new and improved arrangement of their duties would be indispensable.

What is your opinion in regard to the credit given to maltsters in the payment of their duties?—I conceive it may be the means of tempting a lower class of maltsters into the trade for the purpose of availing themselves of the power of turning their malt into money so long before they pay the duty; but it is at the same time a great accommodation to the extensive trader holding a large stock: possibly it might be an improvement to assimilate it to the bonding system in the Customs department, making the duty payable on removal for sale; but providing for cases where a brewer or distiller only requires to remove his malt from a distant malt-house into his more adjacent stores, but not for immediate use. I however admit that the subject abounds with difficulties.

Do you suppose the system you have suggested would be applicable to England?—I do. My firm has occasionally contracted with maltsters for considerable quantities of malt in England, and I am not aware of any peculiarity in the local circumstances of the English malt-houses which could render the mode of charging the duty which I have proposed inapplicable. I would respectfully suggest the experiment of ascertaining the dimensions of a given number of malt-houses which have been licensed under the existing law, for the purpose of comparing the amount of duty to which each of them would have been liable according to the system now recommended, with the amount which has been levied upon each respectively, under the existing law in a given period of time; and I doubt not but that the result will prove strikingly in favour of the former.

Do you conceive that would be agreeable to the trade?—I should hope that many of the public maltsters here, who are respectable men, would be in favour of it; but probably others, who have been in the habit of smuggling successfully, would object to it.

There would be no advantage given to a maltster carrying on a large concern, in proportion to a small one?—Certainly not; the charge of duty would depend on the number of square feet contained in the flooring of each malt-house, and consequently would affect all in due proportion.

ARTHUR GUINNESS.

APPENDIX No. 98.

6th June, 1834.

Mr. *John Alexander*, Malster, Carlow, called in and examined.

No. 98.
Mr. John Alexander.
6th June, 1834.

ARE you concerned in the malt trade in Ireland?—Yes; I have been for thirty-eight years.

In an extensive way?—One of the most extensive houses in Ireland.

In the neighbourhood of Carlow?—Yes.

Have you any thing to communicate to the Board with respect to the illicit manufacture of malt in Ireland?—Yes; that is my principal motive in coming here.

Be good enough to state what you have to communicate upon that subject?—Up to the year 1827, when the law was altered in assimilation to the English law, I carried on a prosperous trade; since that, the checks have been taken off, and the malt, the moment it came off the kiln, the Excise officers had no further check or control over it; and that has caused a complete system of smuggling in the country; if I was to pay one-half of the duty, I should lose by my trade.

What were those checks?—The stock on the quantity of malt made, and permits from the maker to the factor, and from the factor to the consumer.

Is the law in Ireland the same as the law in England?—Yes; we were assimilated in 1827 to the English law, but a better law never was than we were under for years for securing the whole of the revenue; for during the time I was a maltster, each year I gave in the surplus quantity of malt upon which I paid duty more than I was charged with; sometimes 500 or 1,000 barrels.

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Mr. John Alexander.
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Still there was a good deal of illicit malt made?—Yes, certainly.

Did an increase of smuggling take place immediately after the alteration of the law?—Yes, in a partial degree; but it did not proceed to any extent till last October.

From 1827 to October, 1832, there was no great extent of smuggling?—No, nothing like what it has been since; the great thing I complain of is, that since last October it has put me out of the trade altogether. I manufactured generally, during the time I was a maltster, from 10 to 15,000 quarters.

You have now discontinued malting?—Yes; I am likely to lose a large sum of money by it this year.

How is the country supplied with malt?—By smuggling, in a great degree.

How do the brewers manage to purchase it?—They buy it as malt; they have no knowledge of it being smuggled.

Must not they know by the person from whom they buy it?—No; it goes into the hands of the factor in Dublin, and he sells it to Mr. Guinness, or any other person, without his knowing it is a contraband article; there are no means of knowing it, having no permit, as formerly.

How is your neighbourhood supplied with malt?—There are maltsters in the neighbourhood.

Licensed maltsters?—Yes.

Then the frauds are committed by the licensed maltsters?—Yes, and others too; there are many barns in the county of Carlow where they make malt, and then afterwards put it into the licensed houses.

So that the licensed maltsters are participators in the frauds?—Yes, that is my opinion; at least some of them.

How far is this change in the system from one where the duty was paid, to one of so extensive illicit dealing, owing to any fault on the part of the Excise officers?—I do not think there has been any fault on the part of the Excise officers; in some districts they may be colluding with the maltsters, but I am not aware that it is the case: our country has been a good deal disturbed, and it was not easy for the revenue officer to do his duty so well as formerly.

Suppose the law in Ireland, being the same as in England, and that in England it is adequate to secure the revenue upon malt, how happens it that it is not in Ireland?—I am satisfied it is not adequate in either country, and I am satisfied that they smuggle in England to the amount of 20 per cent.; they could not sell at the price they do unless there was a reduction in the duty.

What is the price of malt in England?—From 50*s.* to 55*s.* a quarter.

In what way do you make out that that is not a sufficient price?—If the duty was all paid it would not be.

What ought it to be?—Sixty shillings at least.

What do you put the barley at?—Thirty shillings a quarter, or 32*s.* for fine malting barley.

The duty is 20*s.* 8*d.*?—Yes.

What is the expense of malting?—I should think, including the expense of selling the malt by commission, if it was any distance, it would be about 10*s.* a quarter. I have had a good deal of conversation with an officer here, Mr. Logie, and he agrees with me that there is a considerable deal of smuggling in malt in England, and always has been.

Has the smuggling been greater since the alteration of the law in 1827, in England, than it was before?—I believe not, because the law was not altered in England at all.

Yes, it was?—Only adding something more to the duty, by charging an additional quantity in the steep.

Was not the permit system in force, and the survey?—There never was a permit system in force here.

What is the price of malt now in Dublin?—Malt can be bought at from 18*s.* to 20*s.* and 22*s.* a barrel.

What ought the price to be, suppose the duty was paid?—I could not make any profit; unless I got 28*s.* it would hardly pay me.

Then, in point of fact, there is on the face of that statement a very extensive practice of smuggling in Ireland?—Certainly; it is ruinous to the fair trader.

It is the same duty in both countries?—Yes; we pay 10*s.* 4*d.*, and our barrel is half a quarter.

To what do you attribute this great increase of illicit malting in October last?—The country was in a considerably disturbed state, and a number of people found there was no obstruction to their carrying on this trade; and there is another thing, that it is not easy immediately to get houses built, and set going for a particular purpose; it takes some time.

Then may you not rather attribute the increase to the disturbed state of the country, than to the change of the law?—That was one cause, no doubt.

It seems the change of the law had no effect till October last, which gives you five years nearly?—The alteration took place in the latter end of the year 1827, and it did not begin its operation till the malting season of 1828, and it went on for three years without any great increase; the great increase was since last October.

Would any regulations have produced any check to smuggling in such a state of the country?—Yes, certainly; our country is in a state of quiet now. The malt could not be carried to market—Dublin is the great market for it—without a permit, without great risk, which scarcely any man would encounter. If it was liable to be stopped by every

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Excise officer in the distance of forty miles, no man would attempt it, of either property or character.

The process of making malt admits of its being known to a number of persons?—Yes.

The smuggler is exposed to the risk of information on the part of any one of those persons?—Yes, no doubt; but it is known to this Board, that an informer in Ireland is a man that runs the risk of being put to death. An informer has a kind of conscientious feeling, that he is the greatest rogue on the face of the earth, and therefore he will not do it.

Therefore that aid to the Excise does not exist in Ireland?—No, it does not exist there. A man would be branded with the greatest infamy if he informed; he would commit any crime rather than inform. The maltsters in the district in which I live sent up a memorial to the Lords of the Treasury, and I have a copy of it.

[*The witness delivered in the same. See supra, Appendix No.* 12.]

—There is another thing I wish to state: I do not think that the registered maltsters of Ireland would object to the law being different to the law of England; they would consent to have the permit and stock system re-enacted, independently of it being re-enacted in England.

Was the change in the law made in consequence of any application from the Irish maltsters?—No, not at all; it was in order to assimilate the law. I was in London at the time, and I had a conversation with Mr. Goulburn, and I told him what would happen exactly,—that the honest trader could not carry on the trade, without there was a check from the maltster to the factor, and from the factor to the consumer.

Was the change recommended by any of the principal officers of Excise, do you know, in Ireland?—I believe not; it entirely originated from the maltsters here, and a wish to assimilate the two countries; there was no wish on the part of the maltsters in Ireland, or the Excise officers in Ireland, to have the law altered: on the reverse, they said it would lead to a great deal of smuggling. I said to Mr. Goulburn, Ours is a perfect law; no man who makes malt for sale can smuggle; he cannot get at a market without running such a risk, he would not attempt it. I said, You had better assimilate your law, which is a bad one, to ours. He said he could not do that; he said it would be impossible to carry it on, in consequence of the number of hands it would employ there; and he said there were 26,000 malt-barns in England, and that it would be impossible to stock them, and that seemed to be the great impediment in the way of Mr. Goulburn at the time this law was made. I told him I thought that if the stock and permit system was carried on here they would get a good deal more duty.

Do you know how many licensed maltsters there are in Ireland?—No, I do not; they have increased vastly of late: when I began malting there was not more than three or four in the district where I am.

How many have there been since?—Between thirty and forty. There is another thing I wish to mention, and that is the payment of the duties. There have been a good many defaulters lately: I apprehend no maltster should take his malt out of his store without first paying his duty. We enter into a bond for four months, and at the end of four months the collector holds his office, and then we pay a month or six weeks' duty: I apprehend that no person should be allowed to remove his malt without having first paid his duty; it is throwing a parcel of people into the trade who have no property,—they have no character, and they purchase two or three steeps of barley and put it into steep, make it into malt, and sell it before it is time to pay the duty,—they are trading upon the duty.

That is, you wish to keep a monopoly?—No, not at all: I wish to see the trade upon a fair footing; I wish no monopoly, but I wish them to pay the duty fairly.

How much time is given for payment of the duty?—Four months nearly, or five months from the time of steeping till the duty is paid: they have a credit of five months.

On what credit do they sell malt?—Four months.

Have the defaulters been numerous?—Not very.

Have the sums been large?—I believe tolerably large. There is another thing I would wish to mention, that is, the difference in the duty on bigg and bere. Bigg is not bere: bigg is the same as barley; the only difference is, that one is four-rowed barley, and the other is two-rowed; and one is a smaller grain, but it is as nice a grain to make malt as barley, and the same quantity will pack into a steep. The reason of their giving an advantage to bigg over barley is, that bigg was supposed to be the same as bere with a long tail to it, which would not pack into the steep, and they gave a difference of 2*s.* per barrel in favour of bere and bigg: now bigg is exactly the same as barley, and produces as good malt; and they have an advantage in Scotland and the north of Ireland of this 2*s.*, which is a fraud upon the revenue, and a fraud upon the man who is making barley into malt; it is an advantage which they should not have; on bere they should have it, because it is a longer grain. In the south of Ireland we have no such thing as bigg: in the north it is nearly all steeped under the name of bigg, though it is pretty nearly the same as barley.

Has there not been considerable improvement in the growth of barley lately in Ireland?—I do not know that there has particularly: there has been considerable improvement in all our corn lately, the cultivation and care being improved.

Is any malt smuggled from Ireland into England?—No; our malt will not bear a comparison with English barley; we formerly got a good deal of malt from England, but it will not now bear the competition with the smuggled malt. Mr. Guinness and many others imported very large quantities from this country.

Was not that owing to the superior quality of the English malt?—It was.

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Mr. John Alexander.
6th June, 1834.

Is there any malt made in Ireland as good as the English malt?—No; there is something stubborn and stiff in the skin of our barley that is not so good.

Does not that account for beer not being so generally drank in Ireland?—The people are fond of whiskey.

Has not the number of breweries increased?—Yes, in Dublin, since the consumption of Irish beer has been so great in this country.

Is there much illicit distillation going on now in Ireland?—Immense; I was offered proof spirits for 3*s.* 6*d.* per gallon just before I left. Illicit distillation is going on to an enormous extent.

Since when?—Within the last year.

What has occasioned the increase?—The officers could not do their duty, owing to the state of the country.

Has the increase of the duty tended to increase the illicit distillation?—Certainly; it would be a great advantage if the duty could be lowered; and it would be a great advantage if the malt duty was lowered: if it was lowered to one-half, we should pay more duty than we do now; and I am satisfied you would get nearly as much duty in England if it was lowered one-half, with the stock and permit system put into practice.

JOHN ALEXANDER.

APPENDIX No. 99.

7th March, 1834.

No. 99.
R. Sullivan, Esq., M.P.
7th March, 1834.

Richard Sullivan, Esq., M.P., called in and examined.

HAVE you any thing to communicate to the Commissioners respecting the state of the malt duties in Ireland?—I could give some suggestions upon that subject.

What has come under your observation respecting it of late?—My opinion is, if the duties on malt were reduced in the first place one-half in Ireland, it would interfere very little with the gross revenue in my country.

It would appear, then, that about half of what is consumed is smuggled?—No; it does not follow that it is smuggled, because the increased consumption that would take place on the reduction of the duty would make up for a great proportion of it.

There is a great deal smuggled?—I have heard of a great deal smuggled; the facilities are great; the low price of corn I dare say does give rise to smuggling. On looking at the price malt sells at in the Dublin market, and taking the net price to the manufacturer, I find that it would enable him to pay a very little more than 5*s.* a barrel duty. I draw an inference from that, that it must be smuggled.

What is the duty?—10*s.* a barrel.

Is there much malt made at Kilkenny or about Kilkenny?—There has not been a great deal. It is not a malt district. Malting barley is scarce, though grinding barley is abundant.

Are there many licensed maltsters?—Four licensed maltsters in Kilkenny.

Are they all making malt?—I believe they are all making malt still.

Do you consider that the practice of illicit making of malt has prevailed in your neighbourhood?—I do not think it is; my inference with regard to it is from the prices in the Dublin market, where I did sell malt myself at one time, and was obliged to discontinue on account of the price. Besides, I have made calculations from the Parliamentary Returns of last year, and find the quantity consumed by brewers and distillers exceeds that for which duty was charged by several thousand quarters. I brought into account the quantity imported and exported.

Do you make it to any large amount?—Only for my own consumption, generally for brewing.

In what part of Ireland?—In Kilkenny.

You would not find it answer to make it for sale, in competition with the fraudulent dealers?—I must infer that if all the malt paid duty they could not go into the market at the loss of 5*s.* per barrel.

You could not go into the market and pay duty to compete with them?—No, I could not.

What do you consider to be the case with regard to the different regulations for collecting the duty in Ireland; do you consider that they admit of being improved?—Yes, I think they do.

In what way?—I think a great improvement would take place in making it compulsory on the maltster to steep at certain periods. At present he cannot wet except every four days, and he can have as long an interval as he pleases between each wetting, but he cannot wet more frequently than every four days. Now, if he was obliged to wet every four days, and to give a notice when he was going to discontinue and when he recommenced, by giving seven days' notice when he discontinued, and seven days' more when he recommenced, the maltster could not complain of wetting without interruption, when he had it in his power to stop, on giving such notice. During the interval of discontinuing and recommencing, the malt-house should be considered as an unlicensed house, in respect to any malt, except what was in progress on the day of discontinuing; that in Ireland would be a check, and leave less room for any illicit making of malt, even in any licensed malt-house.

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R. Sullivan, Esq., M.P.
7th March, 1834.

That is, the Excise officer should know when he is required?—If the maltster was obliged to wet every four days, and continue to do so till he gave notice, it would require very little vigilance on the part of the officers. There should be some little alteration for that, because there would be more floors.

Is it the custom, in your part of the country, for the farmers to have kilns for drying their corn?—No, it is not.

It is the case in many parts of Ireland?—Not for the farmers; they are attached generally to little mills: the grist-mill kilns dry for the farmers.

Do you think the permit system of malt ought to be restored?—It was vexatious; but there could be a great prevention to smuggling without that.

Could a system of certificates be introduced instead of permits, which would not be so vexatious?—Yes, that would be less so; but I believe the English maltster would have an objection to any restriction. In Ireland it would be useful; they have been accustomed to it, and it would work well.

In Ireland there is necessity for some particular enactment upon the subject, is there not?—You must have enactments in all those cases to suit the circumstances of the country; but I must say that any restrictive regulations for the purpose of better ensuring the collection of the duty on malt are wanted in England and Scotland as well as in Ireland. Whilst the duty is kept up it will be necessary to make some regulations to protect the fair trader.

What credit is given in respect to payment of duty?—The credit is considerable; it is about six months, I think.

Then that contributes to assist the smuggling or illicit making of malt?—Yes, it does; it furnishes the maltster with capital.

Would the fair traders object to that extent of credit being very much diminished?—I do not think they would; it would be of more advantage to the capitalists that it should be diminished; and it would be useful even to the small capitalist, because he is often, even when working within the strict limits of the law, tempted to go further than would have been profitable to him, on account of the capital that the duty supplies him with.

Then he is tempted to speculate beyond his means?—Yes.

And thereby involves himself in difficulties?—Yes; if you do this, the present law does not oblige the maltster to wet to the full extent of the steep; it leaves him an option to put in any quantity, of course giving notice of that. Oblige the maltster to wet the full amount for which the steep is registered; and in the next place oblige him to wet every three days that amount, and give him an option of discontinuing, by giving seven days' notice, and recommencing by giving seven days more; and there is surely then no opening at all to illicit work. My opinion is that that regulation would put a stop to it. I said, in the former part of my evidence, four days between each wetting; that would not be so effectual as a compulsory wetting every three days.

Has the reduction of duty made any difference in the manufacture, in Ireland, of sap?—Very little. I have made inquiries, and found that it has made very little difference.

RICHARD SULLIVAN.

APPENDIX No. 100.

Tuesday, 17th March, 1835.

No. 100.
Richard Sullivan, Esq., M.P., & Patrick Sweetman, Esq.
17th March, 1835.

Richard Sullivan, Esq., M.P., and *Patrick Sweetman*, Esq., called in and examined.

(*To Mr. Sullivan.*) Will you be good enough to state what your opinion is with regard to the evasion of the malt duty in Ireland, at the present time, in comparison with what it was when you gave evidence last year?—My opinion is, that there is very little diminution, or rather none at all, in the illicit malting, as compared with what it was last year.

Have you had much communication upon the subject with gentlemen acquainted with the trade?—I have had some little.

Do you find that that opinion prevails among them?—It does prevail still.

Have any new instances occurred by which you could support what you said before, and shew that there was a general evasion of the duty?—I believe that there is less evasion of the duty in licensed and entered malt-houses; but the check that has been put to it in those houses has only caused an increase amongst the private maltsters.

To what is the change owing which has taken place in the licensed houses?—I believe there is increased vigilance on the part of the officers of Excise, because it was ascertained that an illicit trade was carried on in those houses to a great extent, and that increased vigilance has prevented it to a great degree; I think almost entirely in large towns.

Is there any increased activity in trying to suppress illicit malting by unlicensed persons?—I rather think that there is; for to my own knowledge there have been several detections lately in that way.

By whom have the detections been made?—By the revenue officers.

Have the parties been brought to punishment?—I am not aware that they all have: I believe in some instances that there have been trials and convictions, but very few.

As you say that the illicit malting has rather increased, of course the general effect has not been advantageous?—No, it has not: I think the illicit malting has increased considerably by unentered houses.

Examinations.

No. 100.
Richard Sullivan, Esq., M.P., & Patrick Sweetman, Esq.
17th March, 1835.

(*To Mr. Sweetman.*) You are aware of the prices of malt in Dublin?—I am.

What are the prices of malt in Dublin?—The prices run so far wide as 22*s.* and 28*s.* the Irish barrel. There is a great variety of quality in that; but you can get a very fair malt in Dublin for 24*s.*

What is the duty upon a barrel of malt?—Ten shillings.

What is the price of barley necessary to be used for making a barrel of malt?—Between 13*s.* and 14*s.*; then adding to the duty on that, makes it the exact price at which we get it in Dublin, leaving no profit.

And all the malt that is sold below that, being a tolerable quality of course, pays less duty?—Just so: that which sells at 28*s.* I should think has paid duty, leaving five or six shillings for the expense.

What do you put the expense of malting at a quarter?—Five shillings ought to cover it, I should think.

Is there much malt sold at the high price of 28*s.*?—A very small proportion of that is sold in Dublin.

Who are the principal purchasers of it?—The ale-brewers.

Have you heard of any more maltsters having given up the business?—*Mr. Sullivan.* Yes; I have heard of maltsters giving up the business, particularly in Wexford. An extensive maltster from that town told me yesterday, that he had, I think, six malt-houses idle; and the malt he made was sold by contract in Liverpool: the Dublin market would not remunerate him. I had two malt-houses at work, and I was obliged to discontinue one of them, though I had a considerable stock of barley fit for malting, ready to manufacture, because the price in Dublin would not remunerate me though I obtained the highest price lately, 28*s.* a barrel.

That is paying the duty; it was impossible for you to go into the market in consequence of the quantity of illicit malt that was there sold?—Yes; for it reduces the price of the best samples.

What is your opinion with regard to the probability of any new regulations, or new efforts on the part of the Excise, leading to a more effective collection of the malt duty?—I am satisfied that increased restrictions would tend to the better collection of the duty, and be a protection to the fair trader, particularly a revival of the old stock and permit system.

Then you think that nothing but the revival of that system will secure the proper payment of the duty?—Nothing but that, or a reduction of the duty to one-half, which would be a more effectual way.

In what way do you think that reduction would work in contributing to a better collection of the revenue?—I am satisfied in Ireland that it would put an end to illicit malting altogether, both in entered and unentered houses.

What is your reason for saying so?—Because, after a reduction of 5*s.* a barrel, the remaining 5*s.* would not be sufficient for the illicit maltster to cover his expense and enable him to compete with the licensed maltster: the quality of his malt is in general so much inferior, and the produce from the barley less than is had by the licensed maltster.

That is, the licensed maltster could pay the 5*s.* duty, and drive the unlicensed maltster out of the market?—Effectually.

In the same way that the licensed distiller is enabled to drive the illicit distiller out of the market?—Precisely so.

Is there considerable difference between the licensed and the unlicensed malt?—Considerable: I received a quotation yesterday, and I find that the extreme prices in the Dublin market are 22*s.* and 28*s.* Now there must be a considerable quantity of malt sold at 22*s.*; and if the duty was half what it is, it would so interfere with the private maltster that he would give it up altogether; but now he is enabled to go into the market at 6*s.* a barrel less than the price of duty-paid malt, owing to the protection of the present high duty.

Do you think that there is considerable difference between the quality of the licensed and the unlicensed malt?—There is: the fine ale-brewer will not touch the latter at any reduction of price: the difference is evident.

It is a trade in which the unlicensed person is subject to very considerable loss, is he not, in carrying it on?—Yes.

He cannot subtract the whole of the strength from the corn, can he?—He cannot. However, in some instances, I have seen samples of illicit malt that were very good, that came intrinsically within 2*s.* a barrel of good duty-paid malt, and yet could be bought 5*s.* to 6*s.* less.

But in the hurried and concealed manner in which they are forced to carry the trade on, they cannot go through the processes in that manner which gives the tradesman the full benefit of his skill in conducting the malting, can they?—Not by any means.

Are you of opinion that nothing short of a reduction of duty to one-half would be sufficient to obtain the ends which you point out?—I am satisfied that nothing less would do; and that, in Ireland, if it were reduced one-half, as much revenue would be collected as at present.

The Excise officers tell us that they think there is no evasion of duty, because the revenue has not fallen off?—That is no criterion.

Why not?—The revenue ought naturally to increase progressively with the population, and the general progress that there is in the consumption of every article; so it has done in Scotland and England; and, in fact, the malt duty has progressively diminished from £300,230, in the year 1828, to £246,347, in 1833, as appears by the Parliamentary Returns.

Examinations.

No. 100.
Richard Sullivan, Esq., M.P., & Patrick Sweetman, Esq.
17th March, 1835.

You think, if it is stationary, that that is proof that the duty is evaded?—Yes; particularly when I find there is so much undoubted evidence of such evasion.

Is there a great increase in the use of beer in Ireland?—I think there had been a slow increase until the late reduction of duty on spirit; and since that I have ascertained, both from myself, being in the trade, and from other brewers, whom I have conversed with, that there is a diminution of perhaps a tenth of their trade or more.

Mr. Sweetman. The Cork and Limerick brewers state that a sixth is taken off, which is more than the Dublin.

Is that the home trade?—Yes; they have no export trade.

Had there not been, previous to the reduction of the duty on spirit, a great increase in the habit of drinking beer over all parts of Ireland?—I cannot say that there had been. The Dublin brewers did more, counting exports and all, in 1823, than they do now.

Mr. Sullivan. Because the duty on spirits was then higher.

In what way do you make out in Ireland any thing like an account of the beer brewed, if there is no duty on beer or survey on brewers?—*Mr. Sweetman.* Previous to 1825 we had a regular entry of the malt consumed in breweries, and thus we have been able to ascertain it; but since that we have no way, except by communication with each other.

Mr. Sullivan. The Excise officers ascertain the quantity of malt brewed.

Mr. Sweetman. We are obliged, before we mash any quantity of malt, to enter on the book the quantity we are going to consume, and also the quantity we take in.

That is a voluntary entry, and not an entry provided for by any regulation or proceeding of the Excise officers?—Just so; I believe it may be put down to any amount, and the quantity reported must be much larger than the quantity used; for if you add together the quantity said to be used by the brewer and by the distiller, it amounts to more than the whole quantity paying duty.

That is the quantity as entered in those books?—Yes.

Is there any reason for their making a larger entry?—Distillers might make it wish to appear that they were using more malt than they actually do; they used formerly to be obliged to consume a fourth and a sixth, but they are not now.

Have you any notion of the actual quantity that they do use now?—*Mr. Sullivan.* They are not obliged to use any proportion, but the custom was to use a fifth; the proportion very much depends on the relative price of malt and raw corn.

Mr. Sweetman. I have heard that of the whole quantity of grain consumed they use in Dublin about an eighth,—they find it necessary to use that. There is more than two-thirds of the malt sold at 24*s.* and 25*s.*, which gives an indication of the low rates.

Mr. Sullivan. A maltster could not pay the duty and afford to sell at that price.

Would not that be supplied by persons bringing their malt quickly to market, being rather pressed for rent?—*Mr. Sweetman.* It has been going on for years at that rate, and through the whole season.

You say that there have been some prosecutions of persons making malt without licence; were they before the magistrate or in the Exchequer?—*Mr. Sullivan.* I have heard of a few prosecutions before the magistrates in Kilkenny collection.

Mr. Sweetman. We have found in years when corn was very cheap in the Dublin market an immense increase of the smuggled malt; so that we, in Dublin, always attribute it to the low price of corn more than any thing else; and we find when corn is very cheap they bring up smuggled malt.

Have the Irish any greater facilities than the English in making illicit malt; are they more distant from towns?—*Mr. Sullivan.* They are more distant, and there are more kilns through the country in Ireland than in England, because there is no corn manufactured without being first put on the kiln.

Is there a general disposition to give information amongst the people?—Unquestionably not.

On the contrary, is there not a disposition to assist rather than otherwise the illicit trade?—There is no disposition to give any obstruction to it.

In many parts, do not they go on with the business of making malt with apparently perfect security against detection or punishment?—Indeed they do not apprehend any detection or punishment, in general, in Ireland, so that when the malt is dry it is quite an open trade like corn; it is considered so much so, that corn-jobbers have trafficked in it a little latterly, as a matter of course.

In what part of Ireland do you think it is the most prevalent?—More or less in every district: in large towns it certainly does not exist at present to any extent.

Mr. Sweetman. It exists wherever barley is grown.

Mr. Sullivan. Particularly in the neighbourhood of distilleries; for the distiller is principally supplied with that description of malt. The distiller is presented with a sample of malt, and he does not know or inquire how it was made. The consumption of distillers is principally from that source; whereas if you reduce the duty to half, they must resort to duty-paid malt.

Has barley risen in Ireland?—It has risen, I believe, 10 per cent.

Mr. Sweetman. It is 14*s.* and 15*s.*, when wheat is only 1*l.* a barrel.

Is that fine barley?—Yes; the best malting barley, at 14*s.* and 15*s.*

Mr. Sullivan. The price of barley is sufficiently remunerating in Ireland.

How have oats been?—Rather a deficient crop in the southern districts.

Mr. Sweetman. They are low in price; you can get oats at 10*s.* a barrel.

What would be the effect, if all cases of Excise prosecutions were tried at the assizes

Examinations.

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Richard Sullivan, Esq., M.P., & Patrick Sweetman, Esq.
17th March, 1835.

instead of being taken up to the Exchequer?—*Mr. Sullivan.* I think it would be better than bringing them to the Exchequer, because it is attended with great expense to the parties prosecuted, and the terror of the Exchequer is such that it leads them to compromise.

Could you get a verdict in the counties so well as in Dublin?—It is well ascertained in Dublin that there are great chances for the subject, because you have a commercial jury, particularly where the case is one of hardship. There have been a great many acquittals in Dublin, where the case appeared clearly for the Crown.

So that the Excise do not gain any thing in that way, by bringing the case up to the Exchequer?—No, certainly; but, as far as the subject is concerned, it is thought less hard to take it before the local tribunal.

Then you think that it would be attended with good effect to have the Excise prosecutions at the assizes instead of their being carried to the Exchequer?—I do: but the prosecutions before the magistrates seem to be satisfactory to all parties, at least to the prosecuted.

The question refers to those prosecutions which are considered to be above the jurisdiction of the magistrates; would it not be better to have all the prosecutions of that kind at the assizes?—It would be, I think.

Would it have a better influence on the public in leading to a more general submission to the laws?—Yes; I think its influence would be salutary, no doubt.

Would it not contribute to make the law better understood in the country?—It would have that effect; it would give greater publicity to those laws, which are very often violated through ignorance, in Ireland. If they were more aware of the provisions of the law, in many instances we would have fewer infractions of it.

What is your opinion as to the probable quantity of malt that is smuggled, as compared with that which pays duty?—I am quite sure it is more than a fourth. I am sure it is two-fifths fully; and if the duty was reduced to half, I am certain that you would realize the present amount, because the extra consumption would make up for the difference.

How long a time does the process of malting require?—Sixteen days, from the steep to the kiln.

Then that affords opportunity for the officer to discover any illicit working?—It does; and in towns where officers reside it is scarcely at all carried on.

Mr. Sweetman. I think a great many houses have been stopped at Wexford, because they found that the officers were vigilant; but then that encourages the unlicensed houses to continue.

What is your opinion with regard to the expediency of continuing the five months' credit that is now allowed to maltsters for the payment of duties?—*Mr. Sullivan.* I think, in Ireland, it operates as an encouragement to maltsters to carry on the trade, even though it be an unprofitable one, because it supplies them with the capital, which, if it is not profitable to be applied to malting, may be applied to other purposes.

That is, they not only get as much as will enable them to carry on the trade of malting, but other businesses besides?—Yes.

Do you think that it encourages persons to enter the business of malting with an intention of committing fraud?—I cannot say that it encourages them, with the intention of committing fraud; but the inducement of obtaining the capital with which it supplies them operates prejudicially to the trade.

Would the trade be on a better footing if that credit was withdrawn?—It would be more remunerating to the capitalist, unquestionably, if that credit were withdrawn; but it has an influence in favour of the former, by increasing the demand for barley, and enhancing the price.

Is there a large export of beer from Ireland to England now?—*Mr. Sweetman.* It is continuing much as it was, and I dare say increasing; but since October there has been a falling off in Dublin.

How many brewers are there in Dublin?—I should think fifteen or sixteen; many of those are small. The porter-brewers are diminished, compared to what they were in 1823, and beer duties have increased; for since the duties on spirits have been lowered, people drink spirit and beer mixed.

Is there much ale brewed in Dublin?—Very little ale; there is a good deal of small beer.

Have you any export of beer to foreign countries?—Yes; to the island of Barbadoes and our own colonies.

What do you consider to be the effect of the present regulations respecting the drawback, with regard to giving you the full repayment of the duty paid on malt?—We are satisfied with the allowance we get, 5*s.* 2*d.* a barrel. The revenue allow us two barrels of beer to be made of four bushels: four bushels pay 10*s.* 4*d.*; then the half of that is 5*s.* 2*d.*, which we get on each barrel.

Would that be sufficient repayment if you sold a stronger beer?—No; the higher the price of beer the less the brewer gets in the drawback.

Is any beer brewed for the drawback, do you think?—*Mr. Sweetman.* Not in Ireland, I think. I have heard in Liverpool that they make weak beer to get the drawback, but I do not know it of my own knowledge.

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For His Majesty's Stationery Office.

SIXTEENTH REPORT

OF THE

COMMISSIONERS OF INQUIRY

INTO THE

EXCISE ESTABLISHMENT,

AND INTO THE

MANAGEMENT AND COLLECTION

OF THE

EXCISE REVENUE

THROUGHOUT THE

UNITED KINGDOM.

HOPS.

Presented by His Majesty's Command.

LONDON:
PRINTED BY WILLIAM CLOWES AND SONS, STAMFORD STREET,
FOR HIS MAJESTY'S STATIONERY OFFICE.

1835.

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TO THE RIGHT HONOURABLE THE LORDS COMMISSIONERS OF HIS MAJESTY'S TREASURY.

The Sixteenth Report of the Commissioners appointed by His Majesty to inquire into the Establishment of the Department of Excise, and into the Management and Collection of the Excise Revenue in all its branches, throughout the United Kingdom.

HOPS.

My Lords,

The first duty of Excise on Hops was imposed by the 9 Ann, c. 12, for four years, at a rate of 1*d.* a pound on all hops grown in Great Britain. This duty was made perpetual by the 1 Geo. 1, c. 12. 9 Anne, c. 12. 1 Geo. 1, c. 12.

After five several increases by fractional parts of a penny, by as many intermediate statutes, it was raised, in 1804, to 2½*d.* per lb., which rate, after continuing for one year, was reduced to 2*d.* by the 45 Geo. 3, c. 94, at which amount it now remains. 45 Geo. 3, c. 94.

As the duty does not extend to Ireland, hops, on importation from that part of the United Kingdom into Great Britain are charged with the English duty, but no drawback is allowed on hops exported from Great Britain to Ireland.

A drawback of the whole duty is allowed on exportation to the Isle of Man and to foreign parts.

The following Return shows the rates and amount of duty raised in each year since 1770:

A RETURN specifying the Rates and Amount of Duty received upon Hops, in each Year since 1770.

ENGLAND.

Years.	Rate per lb.	Amount of Duty.			Years.	Rate per lb.	Amount of Duty.			Years.	Rate per lb.	Amount of Duty.		
	d.	£	*s.*	*d.*		*d.*	£	*s.*	*d.*		*d.*	£	*s.*	*d.*
1770	1	16,210	18	11	1792	1 1/20	90,407	2	1	1813	2	53,339	2	6
1771	,,	101,246	9	9	1793	,,	162,675	16	0	1814	,,	228,681	16	4
1772	,,	33,199	4	2	1794	,,	23,959	3	5	1815	,,	244,403	16	4
1773	,,	102,573	18	11	1795	,,	203,782	16	3	1816	,,	80,533	10	0
1774	,,	45,889	7	9	1796	,,	82,323	4	4	1817	,,	115,692	1	8
1775	,,	138,834	4	2	1797	,,	75,418	9	9	1818	,,	346,896	4	3
1776	,,	41,684	19	0	1798	,,	157,556	1	1	1819	,,	420,919	0	0
1777	,,	125,817	7	8	1799	,,	56,419	16	5	1820	,,	240,944	0	4
1778	,,	43,752	17	10	1800	,,	73,280	11	8	1821	,,	264,780	11	5
1779	,,	160,068	11	5	1801	,,	72,974	2	2	1822	,,	354,644	3	0
1780	1 2/10	55,728	7	8	1802	,,	241,510	16	5	1823	,,	45,055	6	10
1781	,,	122,183	19	11	1803	1 1/20 / 1 1/4 9/20	33,581	17	8	1824	,,	259,172	13	8
1782	1 4/10	118,531	3	2						1825	,,	42,337	12	8
1783	1 6/10	14,913	2	11	1804	2½	429,833	6	11	1826	,,	476,895	14	7
1784	,,	75,716	18	5	1805	,,	386,141	15	4	1827	,,	245,211	3	8
1785	,,	94,569	6	1	1806	2	57,171	6	3	1828	,,	299,060	7	0
1786	,,	112,696	9	8	1807	,,	266,325	7	9	1829	,,	66,781	14	9
1787	,,	95,814	8	7	1808	,,	174,165	4	4	1830	,,	153,850	0	7
1788	1 1/20	42,232	17	8	1809	,,	438,235	12	9	1831	,,	304,166	18	0
1789	,,	143,646	10	11	1810	,,	111,326	8	7	1832	,,	241,770	1	0
1790	,,	101,472	8	7	1811	,,	127,847	17	10	1833	,,	272,894	5	2
1791	,,	106,893	13	5	1812	,,	273,207	2	1	1834	,,	329,895	16	2

Excise Office, London,
7th July 1835.

G. A. Cottrell,
First General Accountant.

The number of acres under cultivation for hops in each year, between the years 1807 and 1834, will be seen from the following Return:

A RETURN of the Number of Acres of Land cultivated with Hops in each Year since 1807.

Years.	Number of Acres in cultivation.	Years.	Number of Acres in cultivation.	Years.	Number of Acres in cultivation.
1807	38,218	1817	46,293	1827	49,485
1808	38,436	1818	48,593	1828	48,365
1809	38,357	1819	51,014	1829	46,135
1810	38,265	1820	50,148	1830	46,726
1811	38,401	1821	45,662	1831	47,129
1812	38,700	1822	43,554	1832	47,101
1813	39,521	1823	41,458	1833	49,187
1814	40,571	1824	43,449	1834	51,273
1815	42,150	1825	46,718		
1816	44,219	1826	50,471		

NOTE.—Not any records exist from which a complete and accurate Return can be made of the number of acres of land cultivated with hops previous to 1807.

Excise Office, London,
7th July, 1835.

G. A. COTTRELL,
First General Accountant.

The number of persons surveyed in the year 1834 appears, from a Return which has been furnished to us by the Board of Excise, to have amounted to 7,242, being the greatest number of persons surveyed by the Excise under any one of the growing duty trades except that of malt.

The principal regulations provided by law for the charging and collection of the duty will be found in the following extract from the official statement of the Board of Excise:

'*Excise Regulations.*

Mode of picking and drying.

'Hops are the fruit of the hop plant, of which there are extensive plantations 'in the counties of Kent, Sussex, Hereford, and Worcester. They are grown in 'other parts of Great Britain also. The hops grow upon the branches of the 'plant, from which they are picked before they are ripe enough to shed their 'seeds, into baskets or bins in the plantation; and these baskets or bins are 'emptied from time to time into bags, in which the hops are conveyed from the 'plantation to the oast or kiln to be dried. When the hops are dry, they are 'thrown from the oast or kiln upon a chamber adjoining thereto. They are then 'so brittle as to break easily into small pieces, but after they have lain a few 'days on the chamber, they become so tough from the moisture which they 'attract from the atmosphere as to allow of their being packed closely without 'injury into the bags and pockets in which they are sent to market.

Oasts on which they are dried.

'The oast or kiln is usually a square building about fifteen or twenty feet high, 'with a floor fixed upon a brick or iron frame, parallel to the ground floor, at 'about half that height. This floor, upon which the hops are spread from the 'thickness of seven or eight to fourteen or fifteen inches, is sometimes made of 'tiles perforated with numerous small holes, and at others of wire or hair cloth. 'The fire is made near the bottom of the building, in an opening through one of 'the sides; and the air in the lower part of the oast, as it becomes heated, 'ascends through the floor above, and through the hops, carrying with it the 'steam which they give out, to a large chimney at the top of the building. The 'fire, which is at first very moderate, is increased as the drying proceeds; and 'the hops are turned upon the kiln so as to communicate the heat equally to the 'whole of them.

Manner of bagging.

'The hops are trodden into the bags; and for this purpose the mouth of the 'bag is stretched over, and fastened to a hoop by strong skewers. This hoop 'and bag are then fixed in a wooden frame placed over a hole cut in the floor of 'the chamber, through which hole the bag is suspended, so as not to touch the 'floor of the room below. A person then gets into the bag, and treads the hops 'down as they are slowly put into it by another.

'The bags are made of a very coarse, rough kind of cloth, and usually nearly or quite three yards long. Another kind of cloth is also used, finer and narrower. The packages made of this kind of cloth are called pockets, a name which is also given to packages of the coarser kind when, from their being cut shorter, they do not weigh two hundred weight, the least quantity usually denominated a bag. Growers are likewise permitted to put their hops into casks, which is seldom done.

Description of bags and pockets.

'Each grower of hops is required, before the 1st of August in each year, to make and deliver to the Excise officer an entry stating the quantities and situation of the hop grounds which he occupies; and before he begins to pick any hops, to make entry of the oast-houses and oasts or kilns on which he intends to dry them, and of the rooms in which he intends to deposit them when dried (9 Anne, c. 12, s. 6, 7, 8.)

Grower to make entry.

'He is likewise required to give the officer twenty-four hours' previous notice in the first week, and forty-eight hours afterwards, of the day and hour when he intends to begin to bag his hops; and a like notice for weighing them, which must be done between the hours of four in the morning and five in the evening (9 Anne, c. 12, s. 10, 11, 12; 6 Geo. 1, c. 21, s. 25; 39 and 40 Geo. 3, c. 81, s. 2, 6.)

Notice of bagging and weighing.

'Before putting hops into any bag or pocket, the grower is required to mark thereon, with ink or paint, his name and the parish and county in which the hops were grown (39 and 40 Geo. 3, c. 81, s. 2; 48 Geo. 3. c. 134, s. 1; 54 Geo. 3, c. 123, s. 1.)

'A grower concealing hops, or removing them from the entered premises before they are cured, weighed, and charged with duty, incurs a penalty (9 Anne, c. 12, s. 16, 17; 39 and 40 Geo. 3, c. 81, s. 1, 5.)

Growers concealing hops.

'There are regulations prohibiting the using a bag a second time, and the putting of hops of different qualities into the same bag; (9 Anne, c. 12, s. 23;) and limiting the weight of the bag in proportion to the weight of the hops therein, which were introduced for the security of purchasers, and do not affect the Revenue (39 and 40 Geo. 3, c. 81, s. 3.)

Regulations to prevent fraudulent packing.

'The officer is enjoined to visit the grounds, and the oasts and kilns, to see that the hops are removed to the entered oasts to be dried; to attend when notice has been given for bagging hops, and to take an account of the number of bags and pockets put up; and to attend, at the time specified in the notice, to weigh the hops and charge the duty thereon.

Officers must visit grounds and oasts, &c.

'When he has weighed the hops, he is required to mark upon each bag and pocket the progressive number, according to the number charged to the trader in that season, and the gross weight thereof, with the year in which the charge was made.

Must mark the weight on bags weighed.

'After hops have been weighed by an officer, the grower is required to keep them, unmixed with any other hops whatever, for twelve hours, unless they shall be previously reweighed by a supervisor.

Must not remove hops for twelve hours after weighed.

'Whatever the real weight of the package or covering of the hops may be, an allowance of ten per cent. is made for tare, and this allowance being deducted from the gross weight, the remainder is set forward as the charge.

Ten per cent. for tare.

'By 1 and 2 Will. 4, c. 53, the duties are required to be paid as follows, viz.:—one moiety on the 1st March next after the duties shall have been charged, and the other moiety on the 1st October following.

Payment of duty.

'The duty on hops does not extend to Ireland.'

The collection of the hop duty is carried on in a different manner from that of the other duties of Excise; for, as the whole of the operations required for gathering the crop and preparing the article for sale are invariably completed in a period of one or two months, and as the duty is finally charged as soon as the quantity can be ascertained by weighing, the Board of Excise have found it more economical to employ on this duty assistant officers who are checked in their operations by the supervisor of the district than to collect it by their own permanent establishment.

The following Return shows the number of these persons in each of the last three years:

A RETURN of the Total Number of Officers employed on Hops in each Collection, for the three Years ending 5th January 1835.

Collections.	Number of Officers employed in the Years ending 5th January.		
	1833.	1834.	1835.
Canterbury . . .	51	51	52
Essex	6	6	6
Hants	9	9	9
Hereford	55	55	55
Lincoln	7	7	7
Rochester. . . .	56	56	56
Salisbury	6	6	6
Stourbridge . . .	5	5	5
Suffolk	1	1	1
Sussex	59	59	59
Worcester . . .	15	15	14
Totals . . .	270	270	270

Note.—The whole of the officers employed on hops are temporary, and they are discontinued in their respective stations as soon as the last quantity of hops is charged.

Excise Office, London,
21st May, 1835.

G. A. Cottrell,
First General Accountant.

From the inquiries which we have had opportunities of making on the subject, we have reason to think that the arrangements made by the Department for the charge and collection of this head of duty are well adapted to their object, whilst they have the recommendation of being carried into effect with the greatest degree of economy that the case will admit of.

From the following Return of the expense of its collection in each of the last three years, it will be seen that such expense amounts to a very small per centage on the revenue derived from a good crop.

A RETURN of the Total Amount of the Expense of Collection of the Hop Duty for the Three Years ending 5th January 1835.

		Amount. £.	s.	d.
Years ending 5th January	1833 . .	3,316	4	11¼
	1834 . .	3,432	11	10½
	1835 . .	3,675	13	7

Excise Office, London,
21st May 1835.

G. A. Cottrell,
First General Accountant.

We should also state that the result of our inquiries has been to satisfy us that the hop-growers were not subject to any inconvenient interference by the officers of Excise in the process of their operations. For the purpose of further ascertaining the general feeling of the growers upon this subject, we directed a circular letter to be addressed to the several Members of Parliament representing counties in which hops were principally cultivated, requesting them to communicate with their constituents, and to acquaint us with the result of their inquiries. The answers returned to these communications will be found in the Appendix; and it will appear from them, that the growers are generally satisfied with the present arrangements for the collection of the duty, and are not desirous of any change either in the rate of duty or in the regulations under which it is charged.

Appendix No. 6.

Appendix No. 7.

Appendix No. 19.

On this part of the subject we have also had an opportunity of receiving the evidence of Mr. Ellis, of Barming, who is well known as the most extensive,

and, at the same time, one of the most experienced cultivators of hops in the kingdom. We beg to refer to the whole of his examination, from which it will appear that he is in general well satisfied with the regulations and arrangements under which the duty is at present charged and collected; but that he is of opinion that the increases of duty which have taken place since 1803 have been detrimental to the general interests of the trade, and that it would be advisable to reduce the duty to the rate at which it stood previously to those years, viz., $1\frac{12}{20}d.$ per lb. In referring, however, to this examination, it may be necessary to advert to the circumstance that Mr. Ellis, as a hop grower, is in a situation peculiar to himself, and quite distinct from that of any other individual engaged in the trade, in consequence of his business being carried on upon a scale to which no other grower in the kingdom has hitherto approached; the quantity of land which he has at present in cultivation being 500 acres, whilst no other person is known to cultivate more than 164 acres. It is obvious that this circumstance must place him in a situation very different from that of the ordinary hop-grower, with respect to all the consequences resulting from variations in the crops or from the relative amounts of price and duty; and more especially that, when under a disadvantageous state of the market, he is called upon to make good a large payment for duty, he may be placed under circumstances of difficulty to which the grower on the ordinary scale of extent cannot be subjected in the same degree. We should add, however, that although in referring to the opinions given by Mr. Ellis, attention should be paid to the circumstances above adverted to, there can be no doubt that these opinions should be received with all the consideration which is due to his long-established experience and high character.

We have received from Sir F. Doyle a Memorandum on the subject of this duty, which will be found in the Appendix. He is of opinion that it is well and cheaply collected, and that it is not so high as to check consumption. Sir Francis recommends that an alteration should be made in the period allowed for claiming the drawback on hops exported; this period, which is now indefinite, should, according to his opinion, be restricted to three years from the growth; and in this suggestion he is supported by Mr. Dehany, the solicitor of Excise. We are of opinion, that on the grounds stated by Sir F. Doyle and Mr. Dehany, this alteration is highly desirable, and we accordingly recommend its adoption. Appendix No. 2. Appendix No. 17.

It must be further observed with respect to drawback, that while it is allowed on exportation to the Isle of Man and to foreign parts, this indulgence has been withdrawn from hops exported to Ireland, although a countervailing duty on Irish hops is imposed on their importation into Great Britain. A Memorandum from Mr. Dehany on this subject will be found in the Appendix; and it will be seen, on reference to his evidence, that he is of opinion that it would be advisable to extend the duty to Ireland, and by that means to remove one of the few remaining distinctions which prevent the trade between the two countries from being in all respects a coasting trade. Mr. Dehany says that there would be the less objection to this extension on the part of the Irish, as there are very few, if any, hop-growers in Ireland. In Mr. Dehany's recommendation we fully concur. Appendix No. 3. Appendix No. 4.

Before we conclude our observations on this subject, we are desirous of calling your Lordships' attention to one provision of the law for collecting the duty, which we deem of considerable importance, not only on account of the principle which it involves, but also with reference to the injury to which it exposes the Revenue as well as the planter; we allude to the great extent of credit which is allowed by law to the grower of hops, before his duty is collected.

By the original Act of Anne, which imposed the tax, a credit of six months was allowed before payment of duty; but the 1 and 2 Will. 4, c. 53, authorized the payments by instalments, viz., one moiety on the 1st of March and the other on the 1st of October, so that a full year must now elapse before the duties are entirely discharged. This extent of credit very much exceeds that which is allowed in any other case. There is a material difference between hops and malt, which is the only other head of collection where a large indulgence as to time is granted, inasmuch as the maltster who applies for an extension of credit, must give sufficient security that he will pay his duties in a limited term of four months, being otherwise bound to pay in fourteen days; so that the extension of credit is in his case an exemption from the general rule, and is only granted on certain conditions; while in the case of hops, the duty is not payable at all until six months have elapsed, and not finally discharged till the end of the year.

The original indulgence in point of credit to the hop-growers appears, as we have already observed, to date from the imposition of the duty, and may in some respects be defended at present by the length of time which has elapsed since its establishment; but the same argument cannot be brought forward in favour of the extension of credit which was given by the 1 and 2 Will. 4. This extension is well known to have been granted in compliance with the application of some of the leading persons in the trade, in consequence of circumstances which occasioned a peculiar pressure on the trade at the period of the concession. This pressure, however, was of a temporary nature; and it appears to us that the indulgence should have been limited to he period of its continuance, since, we are strongly of opinion that such a postponement in the payment of duties is not only, as already observed, injurious to the public, but is also frequently attended with mischief to the growers themselves, who, in consequence of the last payment not becoming due till the new crop is gathered, may be tempted to speculate upon the produce of this new crop, and to hold back their hops in expectation of a rise in price from a short supply. It is obviously highly objectionable to give encouragement to such speculations, more especially when, as in the present instance before us, they are carried on by means of public money; and it should be recollected, that if, contrary to expectation, the new crop should be abundant, and prices should fall in consequence, persons who have been led into the speculation may be left without the means of discharging the amount due to the Revenue.

Applications to the Treasury for a remission of the duty due were not uncommon before the late change, and we are apprehensive that in consequence of the extent of credit, they will be much more frequent in future.

13th Report on Paper, p. 26. 15th Report on Malt, p. 41–45.

For our opinions upon this principle of allowing credit to parties charged with duties of Excise we beg to refer your Lordships to our Reports on Paper and Malt, in which we have sufficiently shown that the duty ought to be collected upon the article charged, as soon as that article shall be ready to be disposed of by the maker. We have in those Reports pointed out the injury, both to the public and to the manufacturer himself, which must arise from a different course of proceeding. The arguments which we have adduced against the system of postponing the payment of duties in the cases of paper and malt will apply with greater force in the case of hops, in which case a much more protracted period of payment is given. The sale of hops generally takes place as soon as they are ready for consumption, and this sale being effected, the grower receives a sum sufficient to repay him for his expenses and to cover the duty with which he is chargeable; supposing him, therefore, to take the full time allowed by law for payment of the

duties, he is in possession for six months of the whole of the duty, and for one year of the half of it; during the whole of which period he may be making a profit at the expense of the public, by the interest on the amount of duties thus remaining in his possession, whilst the Revenue is exposed to the risk of losing the whole, in the possible event of his default or insolvency.

In addition to, and in support of, the reasoning contained in the Reports already mentioned, we beg to refer to Sir Francis Doyle's memorandum, as well as Mr. Dehany's evidence, for further information on this subject. Appendix Nos. 2 and 17.

While, however, we call your Lordships' attention to the objections to which, in our opinion, the present system of extended credit is liable, we are aware of the difficulty of withdrawing an indulgence which is in part coeval with the imposition of the duty itself, and which does in fact operate as a diminution of duty with respect to the grower. We are, however, so persuaded of the mischief which arises from the extension of credit in Excise duties that we feel it our duty on all occasions to express an opinion against its continuance, and we would recommend that the attention of the Department of Excise should be called to the possibility of effecting an arrangement on terms satisfactory to the planters, under which this duty might, with respect to the time of payment, be assimilated to the other duties of Excise.

It will be observed, by a reference to the Return, showing the number of acres under hop cultivation for a period of 27 years, that the land employed for this kind of agricultural produce is gradually increasing, and we have no reason to believe that the present duty acts as a material check to its further progress. In referring however, to this tendency to increase of cultivation, it should be borne in mind, that hops are included amongst those articles of general consumption, the supply of which is in a great degree confined to the home grower, by a Customs duty amounting almost to a prohibition on their importation from foreign countries. We have not the means of ascertaining the extent to which the price of hops is thus artificially increased to the consumer in England, but whatever may be the extent, there can be no doubt that the addition, as far as it goes, inflicts an injury on the public as consumers, by unnecessarily limiting the supply, and enhancing the cost of the article produced. The amount and effect of the Customs duty on hops, though not the immediate object of our consideration, being thus incidentally brought under our notice, we have felt ourselves called upon to express our opinion, that the attempt in this, as in similar instances, to interfere with the natural course of demand and supply, by a system of prohibitory duties, is opposed to the soundest principles of general policy. It may be added, that the high Customs duty (£8 11*s.* per cwt.) on hops, has not only the immediate effect to which we have above adverted, of raising, unnecessarily, the price to the consumer, but also further operates to his disadvantage, by preventing him from taking the full benefit which might result from a reduction of the Excise duty, since, under a system of monopoly such as that which is secured to the home grower by the prohibition against a foreign supply, there would be little prospect that a diminution of Excise duty would be followed by a corresponding diminution of price in the market; and, under these circumstances, there seems to be no reason why the Revenue should not benefit by the present amount of duty, more especially as hops are comprised in that class of articles to which we have already referred in our Seventh Report, as being more fitting subjects for taxation than those which may be reckoned among useful manufactures. See page 4, supra. 7th Report, p. 10.

We have already stated to your lordships, that we have received no general complaints or representations with respect to any peculiar inconvenience or pressure occasioned by the duty on hops, or by the regulations under which it is charged, and we have therefore thought it sufficient, in pursuing our inquiries under this head of duty, to confine ourselves to the statements and observations comprised in the preceding pages, begging, at the same time, to call attention to the examinations and other documents included in the Appendix, as containing full information with respect to the details of the subject under consideration.

HENRY PARNELL.
HENRY BERENS.
HENRY L. WICKHAM.

Office of Excise Inquiry,
5, Whitehall Place,
31st August, 1833.

NOTE.—We annexed to our Seventh Report, Part II., a Digest of the recommendations contained in our several Reports, Nos. 1 to 10. We now beg to submit to your Lordships a continuation of that Digest, comprising the Reports Nos. 11 to 16, respectively.

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LIST OF APPENDIX

TO THE

Sixteenth Report of the Commissioners of Excise Inquiry.

HOPS.

REPORTS, PAPERS, &c.

No. 1.—Extract from Mr. M'Culloch's "Commercial Dictionary;" article "Hops."

No. 2.—Statement submitted by Sir Francis Doyle, the Chairman of the Board of Excise, upon the subject of the Excise Duty upon Hops.

No. 3.—Memorandum submitted by Mr. Dehany, the Solicitor of Excise, upon the subject of the Duty upon Hops imported from Great Britain into Ireland.

No. 4.—Memorandum relating to the Countervailing Duty and Drawback on Hops exported to Ireland under the Acts 39 & 40 Geo. 3, c. 67, and 43 Geo. 3, c. 69.

No. 5.—Letter from William John Lushington, Esq., upon the subject of the Excise Duty upon, and Regulations affecting, Hops; dated Rodmersham Lodge, Sittingbourne, 27th July 1835.

No. 6.—Copy of Letter from Mr. T. Charles Harrison, Secretary to the Commissioners of Excise Inquiry, to the Members of Parliament representing the Counties or Districts in which Hops are principally grown, requesting them to furnish the Commissioners with any information or suggestions which themselves, or their constituents, might be desirous of submitting, in regard to the Excise Regulations and Duty on Hops.

No. 7.—Letters from the following Members of Parliament in reply to the above Letter: viz. 1. The Earl of Lincoln; 2. Lord George Lennox; 3. Sir Edward Knatchbull, Bart., and other Members of Parliament; 4. The Honourable C. C. Cavendish, (2 enclosures;) 5. Charles Barclay, Esq.

ACCOUNTS.

No. 8.—An Account of the Total Number of Acres of Land in Great Britain under the cultivation of Hops, in the Year 1833; distinguishing the Number of Acres in each Parish; dated 11th March 1834.

No. 9.—A Return of the Total Amount of Duty received upon Hops in each Collection, in each of the Three Years ending 5th January 1835; dated 21st May 1835.

No. 10.—A Return of the Amount of Drawbacks or Allowances on Hops, in each of the last Five Years, to 5th January 1835; dated 18th May 1835.

No. 11.—An Account of the Quantity of Hops Exported from Great Britain to Foreign Countries, from 5th January 1833 to 5th January 1834; distinguishing the Countries to which the same have been Exported, and also the Quantities to each Country, also British and Foreign Growths, and the Dates of the Years in which the British Hops were grown; dated 14th April 1834.

No. 12.—An Account of the Quantities of Hops Exported to Ireland, and Amount of Drawback paid, in the Years 1821 and 1822; dated 23d July 1835.

No. 13.—An Account of the Quantity of Hops Exported from England to the Isle of Man, and the Amount of Drawback paid thereon; dated 23d July 1835.

No. 14.—An Account of the Quantity of Hops Imported into Great Britain from Foreign Countries in the Year 1834; distinguishing the Countries from whence the same have been Imported, and Quantities respectively; dated 31st March 1835.

No. 15.—A List of the Names and Residences of the Three Principal Hop-growers in each of the under-mentioned Excise Collections; stating the Number of Acres of Land each has under Cultivation for Hops; dated 18th August 1835.

No. 16.—A Return of all Prosecutions against Hop-growers, specifying the Amount of Penalties awarded in each Case, the Amount recovered, and the Amount remitted, in each of the Three Years ended 5th January 1835; dated 21st May 1835.

EXAMINATIONS.

No. 17.—William Knight Dehany, Esq., Solicitor of Excise . . . . . 4th August 1835

No. 18.—Mr. W. Hetherington, Surveying-General Examiner . . . . . ,,

No. 19.—James Ellis, Esq., of Barming, near Maidstone, Hop-grower . . . 16th June 1835

APPENDIX TO THE SIXTEENTH REPORT.

REPORTS, PAPERS, &c.

Appendix No. 1.

No. 1.

Extract from Mr. M'Culloch's Commercial Dictionary, on the Hop Plant.

Extract from Mr. M'Culloch's "Commercial Dictionary" on the Hop Plant.

HOPS. (Ger. *Hopfen;* Du. *Hoppe;* Fr. *Houblon;* It. *Luppoli, Bruscandoli;* Sp. *Oblon;* Rus. *Chmel;* Lat. *Humulus, Lupulus.*) The hop is a perennial rooted plant, of which there are several varieties. It has an annual twining stem, which, when supported on poles or trees, will reach the height of from 12 to 20 feet or more. It is a native of Britain and most parts of Europe. When the hop was first used for preserving and improving beer, or cultivated for that purpose, is not known, but its culture was introduced into this country from Flanders in the reign of Henry VIII. Hops are first mentioned in the statute book in 1552, in an Act 5 & 6 Edward 6, c. 5; and it would appear, from an Act passed in 1603, (1 Jac. 1, c. 18,) that hops were at that time extensively cultivated in England. Walter Blithe, in his "Improver improved," published in 1649, (3d ed. 1653, p. 240,) has a chapter upon improvement by plantations, of hops, which has the following striking passage. He observes that "hops were then grown to be a national commodity; but that it was not many years since the famous city of Londen petitioned the Parliament of England against two nuisances, and these were, Newcastle coals, in regard to their stench, &c., and hops, in regard they would *spoyl the taste of drink*, and endanger the people; and, had the Parliament been no wiser than they, we had been in a measure pined, and in a great measure starved; which is just answerable to the principles of those men who cry down all devices, or ingenious discoveries, as projects, and thereby stifle and choak improvements."

After the hops have been picked and dried, the brightest and finest are put into pockets or fine bagging, and the brown into coarse or heavy bagging. The former are chiefly used in the brewing of fine ales, and the latter by the porter brewers. A *pocket* of hops, if they be good in quality, well cured, and tight trodden, will weigh about 1½ cwt.; and a bag of hops will, under the same conditions, weigh about 2½ cwt. If the weight of either exceeds or falls much short of this medium, there is reason to suspect that the hops are of an inferior quality, or have been badly manufactured. The brighter the colour of hops, the greater is the estimation in which they are held. Farnham hops are reckoned best. The expense of forming hop plantations is very great, amounting in some instances to from 70*l.* to 100*l.* an acre, and the produce is very uncertain, the crop being frequently insufficient to defray the expenses of cultivation.

Appendix No. 2.

No. 2.

Statement submitted by Sir Francis Doyle, Chairman of the Board of Excise.

Statement submitted by Sir Francis Doyle, the Chairman of the Board of Excise, upon the subject of the Excise Duty upon Hops.

The duty upon hops is 2*d.* a lb., the drawback is the same. I do not apprehend that this rate of duty can have any material effect in checking the consumption of the article. I believe the duty to be well collected; there is little, if any, evasion, and the expense of collection is comparatively small. Other modes of collecting the duty have been proposed, such as establishing a certain rate per acre of the land entered for growing hops; but I apprehend that this mode would be very unsatisfactory to the growers, and prove very unequal in its operation. The cultivation of the land for the growth of hops is attended always with great expense; while the produce, from the uncertainty of the season, and other circumstances, is always liable to great fluctuation.

Prior to the passing of the Act of 1 & 2 Will. 4, c. 53, the whole amount of the hop duty, which is usually charged about the month of September, was payable in May, but the Act in question authorized the payment by instalments, viz. one moiety on the 1st of March, and the other on the 1st of October. Perhaps the largest portion of the crop of each year is sold into consumption very shortly after the duty is charged; and the cultivators, who receive immediately the amount of duty in the price of the article, are very frequently embarrassed when called upon at these protracted periods for payment. These embarrassments have led to applications for postponing the demand, and occasionally cause some difficulty in levying the amount, but, however desirable it might be, both to the Government and indeed to the planters themselves, that the period of payment should be accelerated, it is apprehended that the alteration could not now be made without unsettling the course of the business, and causing much inconvenience to those cultivators whose arrangements have been made with a view to the existing regulations.

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No. 2.

Statement submitted by Sir Francis Doyle, Chairman of the Board of Excise.

The drawback should, I think, be limited to hops grown within three years from the date of the exportation. Great frauds have been attempted, and, it is apprehended, in some instances successfully practised, under the existing regulation, which allows the exporter to claim a return of duty for hops, the growth of any period; and, in the year 1831, a clause was accordingly introduced in the Bill for altering the periods of payment, which was intended to limit to three years. It appears, however, that some objections were made to it in Parliament, and the clause was eventually withdrawn.

The expense of charging the duty varies with the crop. The highest amount in the last ten years was 3,675*l.*, the lowest, 2,663*l.*

Appendix No. 3.

No. 3.

Memorandum submitted by Mr. Dehany, Solicitor of Excise.

Memorandum submitted by Mr. Dehany, the Solicitor of Excise. Hops, British and Irish.

By the sixth Article of Union, salt and hops, on importation into Ireland from Great Britain, paid duties not exceeding those which are now paid on importation into Ireland.

N.B.—By reference to the Irish Act 34 Geo. 3, c. 5, schedule A., the import duty on hops in Ireland appears to have been 1*l.* 2*s.* per cwt., something more than 2¼*d.* per lb.

By 41 Geo. 3, c. 41, this duty was reduced to 1¼*d.* per lb.

This duty, apparently to the same amount, was continued by several successive Acts, the last being 1 Geo. 4, c. 45, s. 4.

The 4 Geo. 4, c. 26, repealed the 1 Geo. 4, c. 45 wholly. By this repeal the duty on hops imported from Great Britain into Ireland ceased, and this relief being given the drawback was no longer continued.

No hops are, I believe, grown in Ireland.

W. Dehany.

Appendix No. 4.

No. 4.

Memorandum relating to the countervailing Duty and Drawback on Hops exported to Ireland.

Memorandum relating to the countervailing Duty and Drawback on Hops exported to Ireland, under the Acts 39 *&* 40 *Geo.* 3, *c.* 67, *and* 43 *Geo.* 3, *c.* 69.

The drawback on hops exported to Ireland ceased in 1823, in pursuance of a schedule issued with the sanction of the Lords of the Treasury, under the authority of the second and fifth sections of the Act 4 Geo. 4, c. 30, but the countervailing duty on hops imported into Great Britain was continued by the said schedule, in conformity with the latter part of the second section above mentioned, and still exists, although it does not appear that any hops are now imported into this country from Ireland.

Appendix No. 5.

No. 5.

Letter from Wm. John Lushington, Esq.; 27th July, 1835.

Dear Sir, *Rodmersham Lodge, Sittingbourne, 27th July,* 1835.

The Commissioners of Excise Inquiry are no doubt aware that there is a tax upon hops to the amount of 2*d.* per lb.; that 1¼*d.* of this 2*d.* (usually denominated the old duty) were imposed antecedently to the last war, and that the remaining ¾*d.* were added during the war, *as a war tax only*, with the distinct understanding that that portion of the tax was to be discontinued after its termination. Nearly 19 years, however, have already elapsed since the restoration of peace, and the tax still remains unrepealed. But although the continuance and the amount of the hop tax must be well known, it may not perhaps have occurred for consideration what is the relative proportion of value which it bears to the land upon which hops are grown. I will therefore endeavour, by a plain statement, to lay this information before the Commissioners; and if I can show that the tax upon hops is oppressive in its operation, impolitic in principle, exorbitant in amount, and that it may be taken off without any large sacrifice of Revenue, the agriculturists may fairly claim relief by the total repeal of the hop tax.

Hops are, for the most part, grown in this county upon lands varying in annual value from 15*s.* to 45*s.* per acre, and, though there may be a few exceptions below and above either of these sums, it will, nevertheless, as a general estimate, be found to be tolerably correct. The average between the two extremes, therefore, will be 30*s.* per acre. The composition for the tithe may upon the same principle be taken at 15*s.* per acre, the poor rates (at 8*s.* in the pound) at 12*s.* per acre, the land tax at 2*s.*, and the church, highway, and county rates collectively at 2*s.* more, making on the whole 61*s.* per acre. The average growth of hops upon these lands may be calculated, *communibus annis*, at 10 cwt. per acre, and the tax now levied at 2*d.* per lb. amounts to the sum of 9*l.* 6*s.* 8*d.* per acre. From this statement it appears that, considered with respect to these several items of charge, the tax upon hops exceeds *six* times the *rent* of the land on which they are grown, *twelve* times the composition paid for the *tithe*, *fifteen* times the amount of the *poor rate*, *forty-five* times the amount paid for land tax, church rates, highway rates, and county rates collectively, and that it is more than *three*

No. 5.

Letter from Wm. John Lushington, Esq.; 27th July, 1835.

times the aggregate amount of the whole of the items of charge above enumerated. I would, therefore, ask, whether it is not a mere mockery to talk of the oppressiveness of tithe upon this article of agriculture when compared with the tax which is imposed on it by the Legislature? I will next request attention to the impolicy of this tax.

In the present state of the country,—when there are so many of the labouring poor without any employment at all, and amongst those who are employed upon the parish roads, when so little benefit is derived from their exertions; when emigration is encouraged by the Legislature to get rid of what has been designated as superfluous population, and the poor rates are increasing from the inability of the farmer to give them such employment as will afford him a reasonable remuneration for its expenditure,—it is surely the height of impolicy to add still further to his difficulties by the continuance of a tax upon that species of cultivation which (with the exception, perhaps, of market gardening) employs a much greater proportion of manual labour on a given quantity of land than any other. Whilst one man to every 25 acres under the plough, and to every 300 acres under grass, is sufficient, or more than sufficient, for their due cultivation and superintendence, the hop ground will constantly employ in the several operations of digging, pruning, poling, tying, earthing, summer digging, picking, stripping, and stacking the hop poles, one man upon every four acres. It is also worthy of remark, that the whole of these operations are performed by the piece, and the labourer is in consequence enabled to earn considerably higher wages than when employed by the day. Neither would the benefit be confined to the labourer alone, but participated in by every consumer of beer in the United Kingdom; and the farmer, from the large quantity of this beverage which he is compelled to brew for the supply of his workmen, as well as for the additional hands employed by him during the harvest, would be relieved from the tax on the hops which he consumes, as well as on those which he grows.

With respect to the amount of Revenue which would be surrendered by the total repeal of the hop tax, it appears upon reference to the Excise Returns, that, from 1824 to 1833, (both years inclusive,) the average gross produce has been 235,361*l.* 10*s.* 9½*d.* per annum; and, after deducting the expenses incident to its collection, the net sum paid into the Exchequer has probably not exceeded 200,000*l.* per annum. But, even admitting that the whole gross amount has been realized as Revenue, it is scarcely equal to *one-fifth* of the house and other taxes repealed or proposed to be repealed for the more immediate benefit of those who reside in towns, and surely therefore the agricultural classes are entitled to solicit as a boon, if not to prefer as a claim, their exemption from a tax which presses upon them with peculiar severity.

If the statement which I have submitted establishes the facts that the tax upon hops is oppressive in operation, impolitic in principle, exorbitant in amount, and that it may be given up without any large sacrifice of Revenue, the farmers are justified in the expectation of a total repeal of the hop tax.

On the subject of the Excise regulations, respecting the survey and the collection of the hop duty, no complaint can with justice be made. The officers combine a due consideration for the convenience of the hop-planter with the interests of the Crown, and I have invariably found them desirous of executing the trust reposed in them with civility and fidelity. The hop duty (at all times an exorbitant impost) is most oppressive in very productive seasons, and the crop makes the worst return to the planter when it is an exuberant one, because the prices are always low, and it is then that the duty bears so large a proportion to the actual value. For instance, we calculate the expenses of picking, drying, pocketing, bagging, and duty at 40*s.* per cwt.; of this 40*s.*, the duty singly amounts to 18*s.* 8*d.* When we grow about 5 cwt. per acre, they generally sell at 10*l.*, or 50*l.* per acre, which, after deducting the 10*l.* previously specified, leaves 40*l.* When we grow 10 cwt. per acre, they seldom average more than 5*l.* per cwt., making 50*l.*, but subject to a deduction of 20*l.*, and consequently leaving only 30*l.* When we grow 16 cwt. per acre, they rarely produce more than 60*s.*, (I have sold them at 48*s.* to 54*s.* per cwt.,) making 48*l.* per acre, but subject to a deduction of 32*l.* per acre, and consequently leaving only 16*l.* per acre; so that the duty in the latter case is nearly equal to the balance of the crop, after deducting the aggregate expenses above enumerated, without any reference whatever to all the other expenses of rent, tithe, taxes, poor-rates, manure, labour, &c. &c. &c.

I will only add that I am always, dear Sir, very sincerely yours,

WILLIAM LUSHINGTON.

T. C. Harrison, Esq.

APPENDIX No. 6.

No. 6.

Copy of Letter from T. C. Harrison, Esq. addressed to Members of Parliament representing Counties or Districts where Hops are principally grown; 23d May, 1835.

SIR, *Office of Excise Inquiry, 23d May,* 1835.

THE Commissioners of Excise Inquiry being about to turn their attention to the subject of the Excise laws and regulations, in regard to the duty on "Hops," I am directed to acquaint you that the Commissioners will be happy to receive in writing any information or suggestion which either yourself or constituents may be desirous to submit to them upon that subject.

I remain, Sir, your obedient servant,

T. C. HARRISON.

To Sir Robert Price, Bart., M.P.,
&c. &c. &c.

Similar Letters to—

T. L. Hodges, Esq., M.P.
Sir W. Geary, Bart., M.P.
Sir E. Knatchbull, Bart., M.P.
J. K. Plumtre, Esq., M.P.
K. Hoskins, Esq., M.P.
E. T. Foley, Esq., M.P.
A. W. Beauclerk, Esq., M.P.
Captain Alsager, M.P.
W. J. Denison, Esq., M.P.
C. Barclay, Esq., M.P.

Similar Letters, dated 26th May 1835, to—

C. S. Lefevre, Esq., M.P.
J. E. Denison, Esq., M.P.
Hon. C. C. Cavendish, M.P.
Col. the Hon. H. B. Lygon, M.P.
Viscount Lumley, M.P.
T. H. Cookes, Esq., M.P.
H. B. Curteis, Esq., M.P.
T. Houldsworth, Esq., M.P.
Capt. J. H. Winnington, M.P.
The Earl of Lincoln, M.P.
J. H. Scott, Esq., M.P.
The Earl of Surrey, M.P.
Lord George Lennox, M.P.
E. E. Holland, Esq., M.P.

Appendix No. 7.

No. 7

Letter from the Earl of Lincoln; 22d June, 1835.

Sir, 25, *Park-lane, June* 22, 1835.

In consequence of the receipt of your letter of 26th May, informing me that the Commissioners of Excise Inquiry would be happy to receive, in writing, any information or suggestion which either I or my constituents might be desirous to submit to them, I have communicated with an intelligent and influential gentleman in Notts, who has made inquiries amongst the hop-growers of that district. As the result of these inquiries, he has sent to me the enclosed paper of proposals to be submitted to the Commissioners, which I will request you to have the kindness to lay before them.

I am, Sir, your obedient servant,

T. C. Harrison, Esq. Lincoln.

Proposals relative to Hop Duty, &c.

Proposals relative to Hop Duty, &c., to be submitted to the Commissioners of Excise Inquiry.

1. That not any reduction should be made in the duty on foreign hops.
2. That as hop-growers generally are so anxious for a reduction of the duty, and consumers would derive benefit from such measure, that the original duty of 1*d.* per lb. and three 5 per cents. should henceforth be the only duty paid for hops grown in England and Wales, viz. nearly 10*s.* 9*d.* per cwt.
3. That the duty on hops should be paid by instalments, viz. in April and November, for the produce of the preceding year. Payment of the last instalment should not be fixed earlier than the latter period, as dealers in hops might otherwise take advantage of needy growers by making forward bargains at reduced prices, which would tend to depress the markets when the bulk of the produce is offered.
4. That the present allowance of 10 per cent. for tare (viz. a deduction of one-tenth from the whole quantity weighed by the Excise officers) should be made before the duty is charged to the growers.

June 16*th*, 1835.

Letter from Lord George Lennox; 31st May, 1835.

Sir, *Alton*, 31*st May*, 1835.

In answer to your letter, I have the honour to inform you that I have no information to give the Commissioners of Excise Inquiry with regard to the duty on hops, nor am I aware that my constituents have any suggestion to make.

I have the honour to be, Sir, your obedient servant,

George Lennox.

Letter from Sir Edw. Knatchbull, Bart. M.P., and others; June 3, 1835.

Sir, *London, June* 3, 1835.

We the undersigned, in acknowledging the receipt of the circular of the 23d May, respectively addressed to us, upon the subject of the Excise laws and regulations in regard to the duty on hops, have the honour to state, that we are not prepared, upon a full consideration of the subject, to offer any suggestions by which we anticipate any improvement or benefit either to the Government or the planter.

We have the honour to be your obedient servants,

E. Knatchbull, Thomas Law Hodges,
Herbert B. Curteis, Henry J. Winnington,
Robert Price, Edward Foley.

Letter from the Hon. C. C. Cavendish, (with two Enclosures;) 16th June, 1835.

Sir, *Burlington House, June* 16, 1835.

I beg to enclose you the answers I received from one of my principal constituents, and a large grower of hops, to the inquiries I made to him on the subject of Excise laws and regulations on hop duty.

I am, Sir, your obedient servant,

C. C. Cavendish.

First Enclosure; June 7th, 1835.

SIR, *Udimore, June 7,* 1835.

A LARGE meeting of hop-planters took place yesterday, 6th June, at Bodiam, when they came to the decision that they had no information to render, nor suggestion to submit, to the office of Excise Inquiry, respecting the regulations on the Excise of hops.

I am, Sir, respectfully your obedient servant,

Hon. C. C. Cavendish. THOMAS COOPER LANGFORD.

Second Enclosure; June 12th, 1835.

SIR, *Udimore, June* 12, 1835.

I DINED on the 10th inst. at Romney with Sir Edward Knatchbull, and find by him that there has been a consultation with Mr. Herbert Curteis, Mr. Hodges, and other Members, and they have concluded that it will be most prudent not to interfere in the present regulation of the Excise.

I am, Sir, very respectfully yours,

Hon. C. C. Cavendish. THOMAS COOPER LANGFORD.

Letter from Charles Barclay, Esq.; 26th May, 1835.

SIR, *Grosvenor-place, 26th May,* 1835.

I AM so entirely unacquainted with the growth of hops, and the question of the duty interfering with their management, that I am quite incompetent to give any information to the Commissioners of Excise upon the subject.

I remain, Sir, your obedient servant,

Charles Harrison, Esq. CHARLES BARCLAY.

ACCOUNTS.

Appendix No. 8.

AN ACCOUNT of the Total Number of Acres of Land in Great Britain, under the Cultivation of Hops, in the Year 1833; distinguishing the Number of Acres in each Parish.

Collections.	Parishes.	Number of Acres.
Barnstaple	Frithelstock	½
	Landcross	1
	Langtree	⅛
	Littleham	3¾
	Milton Damerel	¼
	Monkleigh	2⅛
	Ware Gifford	¾
	Total	8½
Bedford	Finchingfield	9
	Saling	6
	Stambourn	5
	Shefford-cum-Campton	6
	Total	26
Bristol	St. Cuthbert Wells	4
Cambridge	Little Bardfield	4
Canterbury	Acrise	3¾
	Addisham	55½
	Aldington	33½
	Alkham	26¼
	Appledore	14
	Ash	160½
	Ashford	5¾
	Barfreston	9
	Barham	26½
	Beaksbourne	55½
	Benenden	488
	Bethersden	93¾
	Biddenden	95
	Bilsington	27
	Bishopsbourn	62
	Blean	21½
	Bodiam	101
	Bonnington	2
	Boughton Alluph	35½
	—— Malherbe	17
	—— under Blean	229¾
	Brabourne	61
	Brenchley	36½
	Bridge	50
	Brook	11¼
	Bossingham	4½
	Challock	8⅛
	Charing	37
	Chart, Little	41
	—— Great	26
	Chartham	140¼
	Chilham	115
	Chislett	17½
	Cranbrook	707
	Crundale	49½
	Davington	14⅝
	Denton	17
	Eastry	12
	Eastwell	9
	Ebony	10
	Edgerton	99¾
	Elham	29¾
	Elmsted	36
	Elmstone	16
	Ewell	29
	Faversham	10
	Fordwich	17½
	Frittenden	336
	Godmersham	9¼
	Goodnestone	21½
	Goudhurst	259
	Halden	31
	Harbledown	91⅛
	Hardress, Upper	18
	—— Lower	85¼
	Hastingleigh	38¼
	Hawkhurst	446
	Hawkinge	7
Canterbury *continued.*	Headcorn	18
	Hards	64
	Helmstead	12¼
	Herne	33
	Herne Hill	41½
	Hinx Hill	9
	Hoath	31
	Horsmonden	323
	Hothfield	12⅓
	Hurst	16
	Ickham	31
	Kenardington	16
	Kennington	22
	Kingsnorth	87
	Kingston	20
	Langdon, East	1
	Lenham	2
	Little Bourne	27
	Lyminge	24¼
	Maidstone	2
	Marden	397
	Mersham	26
	Milton	13
	Moldash	13½
	Mongeham	6
	Nackington	63
	Northbourne	8
	Newington	10¾
	Nonnington	40½
	Norton	5
	Orleston	5
	Ospringe	26½
	Patrixbourne	6
	Petham	140¼
	Pluckley	91½
	Postling	2
	Preston	10
	Rolvenden	334
	Rucking	7
	Salehurst	45
	Sandhurst	58
	Sevington	15
	Selling	98¾
	Shelwich	30¼
	Shadoxhurst	4
	Sibert-Would	4½
	Smarden	20¼
	Smeeth	50
	Stanford	11
	Stone	74
	Stourmouth	12½
	Stouting	27½
	Staplehurst	209
	Staple	34
	Stetting	37
	Stodmarsh	1
	Sturry	25½
	Swingfield	8½
	St. Dunstan	3
	St. George's	21½
	St. Mary Bredin	136
	St. Mildred	64½
	St. Nicholas	2½
	St. Paul	82
	St. Stephen	20
	Tenterden	277
	Thannington	52¼
	Throwley	42
	Tilmanstone	1½
	Ville Dunkirk	10
	Waltham	52¼
	Westbere	13
	Westgate	25
	Westwell	48½
	Whitstable	2½
	Wickham	10
	Wingham	114
	Whitfield	4
	Wittersham	161
Canterbury *continued.*	Willsborough	17
	Woodchurch	73
	Woodnesborough	86
	Wooten	4
	Wye	23½
	Yalding	21
	Total	8,641¼
Chester	Ruabon	¾
Cornwall	Gorran	1½
	Manaccan	⅛
	Phillieigh	⅛
	Probus	⅛
	Ruan	⅛
	St. Anthony	1
	St. Keverne	1
	Veryan	¼
	Total	4⅛
Derby	Eakring	15
	Hallam	20
	Southwell	104
	Total	139
Dorset	St. Andrew Millborne	16½
	Tisbury	2½
	Total	19
Essex	Alphamstone	3
	Bardfield, Great	1
	Bocking	4½
	Braxted, Great	2¼
	Coggeshall	1
	Colne Engin	13½
	—— Earls	12
	Finchingfield	11½
	Gosfield	1½
	Halstead	39½
	Heybridge	½
	Hedingham Castle	61½
	—— Sible	47½
	Lamarsh	1
	Maplestead, Great	13
	—— Little	4
	Panfield	15
	Pattiswick	1½
	Roxwell	3½
	Saling, Great	2
	Shalford	25
	Stisted	7¾
	Thorrington	½
	Toppesfield	2½
	Twinstead	1¾
	Weathersfield	92
	Wickham, St. Paul's	1
	Writtle	9
	Total	378¾
Exeter	Whimple	19
Gloucester	Dymock	3
	Eldersfield	4
	Stretton	½
	Total	7½
Grantham	Collingham	2½
	Kneeshall	18
	South Muskham	8½
	Total	29

AN ACCOUNT of the Total Number of Acres of Land in Great Britain, &c.—continued.

Collections.	Parishes.	Number of Acres.
Hants	Ash	10
	Aldershott	25
	Albury	2½
	Bentley	4
	Buriton	9
	Bramshott	12½
	Crondall	165
	Elstead	8
	Eastmeon	23
	Farnham	930
	Frensham	23
	Froxfield	7
	Godalming	3
	Hawkley	41½
	Headley	12½
	Holy Trinity	11½
	Liss	4½
	Luggershall	¼
	Prior's Dean	3½
	Puttenham	10
	Seal	32
	Steep	40
	Stoke	3
	Worplesdon	2
	Yateley	3
	Total	1,386½
Hereford	Acconbury	6
	Ashford	14
	Ashperton	69
	Avenbury	210
	Aymestry	22
	Ailton	9
	Aston	4
	Acton Beauchamp	130
	Bayton	9
	Bacton	2
	Benarth	3
	Brinsop	10
	Burghill	46
	Byford	3
	Bodenham	308
	Bullingham	26
	Breinton	1
	Bridge Sollars	5
	Bromyard	678
	Bredenbury	30
	Bockleton	94
	Bishop Frome	408
	Birley	30
	Brimfield	38
	Byton	4
	Bosbury	310
	Bishopstone	3
	Berrington	3
	Burford	210
	Clehonger	2
	Credenhill	12
	Callow	7
	Canon Pyon	122
	Castle Froome	120
	Collington	64
	Coddington	16
	Croft	52
	Cradley	372
	Canon Froome	58
	Corley	6
	Colwall	174
	Caynham	14
	Cleobury	22
	Dormington	35
	Dinmore	17
	Devereux Saint	4
	Dewchurch	17
	Dinedor	16
	Docklow	150
	Dilwyn	114
	Eastham	220
	Edvin Leach	32
	—— Ralph	112
	Eye	90
	Eyton	30
	Eardisland	110
	Eastnor	13
	Evesbatch	75
	Felton	65
	Ford	14
	Grindon Bishop	110
	—— Warren	18
	Greet	8
	Great Kyre	79
Hereford *continued.*	Hunderton	8
	Hope	140
	Haywood	10
	Holm Lacy	46
	Holmer	58
	Hatfield	78
	Hampton Charles	22
	—— Bishop's	4
	Humber	90
	Hanley William	16
	—— Child	32
	—— Castle	10
	Kingsland	220
	Knighton	64
	Kimbolton	152
	Kingstone	3
	King's Pion	68
	Kilpeck	3
	Kinchester	8
	Lanwarn	4
	Little Hereford	50
	Lyde	36
	Lugwardine	32
	Luston	35
	Linging	4
	Little Kyre	38
	Laysters	116
	Lucton	9
	Little Cowarn	64
	Leominster	412
	Lindridge	222
	Little Marcle	36
	Ledbury	160
	Mancel Lacy	2
	—— Gamage	20
	Mathon	270
	Much Dewchurch	17
	Mordiford	44
	Marcle	58
	Moreton-on-Lugg	30
	—— Jeffries	56
	Marden	152
	Martin's Saint	5
	Much Cowarn	221
	Monkland	31
	Middleton	172
	Munsley	42
	Mamble	32
	Milson	20
	Norton Canon	29
	Newnham	30
	Nun Solars	32
	— Savage	4
	Orcop	2
	Ocle Pritchard	81
	Orleton	96
	Pencombe	308
	Puddlestone	78
	Pembridge	121
	Parkhold	4
	Preston Wynne	48
	Putley	11
	Pixley	44
	Rochford	81
	Richard's Castle	50
	Sarnsfield	18
	Stoke Edith	63
	— Prior	140
	— Bliss	112
	— Lacey	155
	Sellack	3
	Stamford	38
	—— Bishop	132
	Stanton-on-Arrow	30
	Sapey	132
	Sugwas	4
	Suckley	7
	Sollershope	2
	Stretton Sugwas	7
	—— Granson	70
	Shobdon	48
	Stretford	18
	Sutton	99
	Skenfreth	6
	Tenbury	342
	Thornbury	120
	Tedstone Delamere	73
	—— Wafers	16
	Tarrington	58
	Tillington	3
	Ullingswick	66
	Woolhope	48
Hereford *continued.*	Westhide	66
	Withington	105
	Weston Beggard	65
	Wormsley	4
	Weobley	56
	Wellington	108
	Whitbourne	73
	Wacton	92
	Wigmore	2
	Wolferlow	54
	Yarkhill	61
	Yarpole	58
	Yagor	21
	Total	12,071
Isle of Wight	Boldre	1
Lincoln	Askham	48¼
	Boughton	95½
	Bothamsall	21
	Bevercoates	18
	Clarborough	23¼
	Doddington	9
	Darlton	3
	Drayton	9¼
	Edwinstow	11½
	Elksley	13¾
	Egmanton	3
	Fledghborough	20½
	Heddon-cum-Upton	16
	Kirton	53½
	Markham, East	47¼
	—— West	4¼
	Normanton	8
	Ollerton	14¾
	Ordsall	7¼
	Rufford	44¾
	Sutton-cum-Lound	11¾
	Tuxford	35
	Walesby	26½
	Wellow	2¼
	West Retford	5
	Total	552¼
Northampton	Eaton	1¾
Oxford	Faringdon	10
Plymouth	Stockenham	4
Reading	Bisham	¼
	Bix	½
	Milton	3¼
	Tylehurst	2½
	Wooburn	1
	Total	7½
Rochester	Addington	15
	Allington	50½
	Ash	85½
	Aylesford	145
	Barming	260
	Bearsted	94½
	Bapchild	36
	Bexley	3
	Bicknor	4
	Birling	94
	Borden	10
	Bobbing	5
	Boughton Monchelsea	233
	—— Malherbe	92
	Boxley	210½
	Brasted	78½
	Bradgar	26
	Bredhurst	12
	Brenchley	89
	Broomfield	23½
	Burham	18
	Cray, St. Mary	15¼
	Chevening	47½
	Chiddingstone	68
	Chelsfield	12
	Cudham	21
	Cuxton	29
	Charing	½
	Chart Sutton	253¼
	Chart	55
	Cobham	65½
	Chatham	36

AN ACCOUNT of the Total Number of Acres of Land in Great Britain, &c.—continued.

Collections.	Parishes.	Number of Acres.	Collections.	Parishes.	Number of Acres.	Collections.	Parishes.	Number of Acres.
Rochester *continued.*	Capel	89	Rochester *continued.*	Tonge	8	Suffolk *continued.*	One House	20½
	Crayford	3		Teynham	5		Rattlesden	3½
	Crowhurst	1½		Tunbridge	384½		Stowmarket	29
	Darenth	37½		Tilsey	10		Stowupland	7
	Ditton	63		Trottersclife	33		Total	148½
	Debtling	34		Teston	64			
	Doddington	5¾		Thurnham	68½	Surrey	Croydon	2
	Eynsford	9		Tunstall	10		Farnborough	2
	Edenbridge	53½		Tudeley	97		Kingston	8¾
	Eastling	33½		Ulcomb	146¾		West Horsley	1
	Farningham	9		Upchurch	10		Total	13¾
	Faulkham	25½		Wilmington	3½			
	Frindsbury	3		Westerham	117⅝			
	Farleigh, East	558		Wrotham	571	Sussex	Ashburnham	58
	—— West	200		Wateringbury	320		Ashurst	14
	Frinsted	15½		Witchling	21¾		Battle	247
	Gillingham	38		Wormshill	13		Barcomb	3
	Horton Kirby	94		Yalding	970		Brenchley	355¾
	Halling	4		Total	12,566¼		Buxted	140½
	Hunton	333					Bidborough	23¼
	Headcorn	140¾	Sarum	Alton	191		Burwash	318
	Hollingbourne	75		Banghurst	2		Beckley	366
	Harrietsham	24½		Bentley	121		Brede	256
	Hucking	10		Binsted	148¼		Brightling	72
	Halstow	3		Bentworth	1		Bexhill	34
	Hever	48½		Bramley	15¼		Bodiam	2½
	Hartley	16½		Bushfield	¼		Bury	6½
	Higham	3		Bishops Cannings	1		Capel	8
	Ightham	168½		Chawton	13		Chalvington	½
	Ifield	18½		Crondall	14		Cowden	48
	Kemsing	37		Dogmersfield	3		Chiddingley	55
	Kingsdown	5		Empshott	28½		Catsfield	35
	—— by Wrotham	80½		Farringdon	9½		Crowhurst	44
	Luddesdown	24¾		Froyle	123		Cuckfield	2
	Leigh	147¼		Greatham	16½		Chailey	23
	Lullingstone	7½		Holybourn	16¾		Ditchling	5
	Limpsfield	41½		Headley	2¾		Dollington	76
	Loose	214		Hartley	10		Ewhurst	387½
	Leeds	175		Heckfield	2		Etchingham	140
	Langley	135½		Hartley Wintney	4½		Frant	147
	Linton	167		Kingsley	30½		Framfield	143
	Leybourne	65		Longsutton	41		Fletching	87
	Longfield	10½		Neatham	23½		Fairlight	25½
	Linsted	16		Newham	6		Grinstead, East	2
	Lingfield	17		Nately	¼		—— West	5
	Lenham	124¼		Odiham	50½		Goudhurst	226
	Maidstone	411		Romsey Extra	5¼		Guestling	77
	Mereworth	333		Shaldon	10		Godstone	22
	Malling, East	267		Selbourne	76½		Houthley, East	25
	—— West	171		Upton	½		—— West	5
	Marden	57		Warnborough, South	6		Hastings	46
	Milsted	5		Worldham, East	39		Hailsham	4½
	Meopham	87		—— West	6		Heathfield	127
	Milton	2		Wilton	¼		Hertsmonceux	55
	Nettlestead	140		Total	1,018¼		Heaver	2
	Newnham	12					Hartfield	32¼
	Newington	57					Hellingley	100
	Northfleet	48	Salop	Eyton	3		Horsted	46
	Orpington	16¾					Horsted Keynes	16
	Oxted	29½	Stafford	Lapley	½		Hollington	20
	Otford	27					Hooe	33
	Offham	156	Stourbridge	Abberley	76		Henfield	7
	Otham	154		Astley	43		Isfield	36½
	Otterden	1		Arcley Kings	10		Iden	98
	Plumstead	7½		Ditton Priors	3½		Icklesham	170½
	Penshurst	19¼		Holt	21		Keymer	2
	Peckham, East	591		Lindridge	39		Lamberhurst	257
	—— West	127		Martley	38		Lindfield	6
	Pembury	110		Rock	180		Lingfield	4
	Ryarsh	94		Ribbesford	9		Laughton	4
	Ridley	13½		Shrawley	46		Mayfield	486
	Rainham	11		Shelsley	132		Maresfield	55
	Rodmersham	20		Stockton	59		Mountfield	123
	Stone	14		Witley, Great	40		Newick	29
	Shipbourne	124½		—— Little	6		Newenden	26½
	Shoreham	45½		Total	702½		Northiam	226
	St. Margaret	10					Ninfield	71
	Seven Oaks	209	Suffolk	Ashen	1¼		Ockley	3
	Sundridge	76		Bures, St. Mary	1¼		Ore	17
	Seal	131¼		Assington	3½		Pembury	162
	Snodland	29		Combs	3¼		Penhurst	66
	Stockbury	31		Clare	3½		Peasmarsh	171¼
	Sutton Valence	121¾		Cornard, Little	1¾		Pleyden	73
	—— East	191		Foxhall	8		Pett	11
	Sittingbourne	5		Haughley	28		Rotherfield	359
	Shorne	34¾		Kesgrave	9		Rolvenden	5
	Southfleet	48		Mount Bures	¼		Rye	108
	Stansted	71		Needham	6		Speldhurst	111
	Statisfield	19		Newton	23¼		Shipley	5
	Stroud	10					Sandhurst	244
	Talsfield	1½						

AN ACCOUNT of the Total Number of Acres of Land in Great Britain, &c.—continued.

Collectio	Parishes.	Number of Acres.
Sussex. *continued.*	Storrington	4½
	Salehurst	282
	Sedliscomb	111
	Tunbridge	68
	Ticehurst	383
	Tandridge	34
	Uckfield	76
	Udimore	220
	Wadhurst	464
	Withyham	83½
	Warbelton	141
	Warnham	¼
	Waldron	77
	Westfield	160
	Wartling	77
	Watlington	85
	Wivelsfield	10
	Total	9,179½
Uxbridge	Watford	7
Wales, East	Grosmont	¾
Wales, Mid.	Almeley	21
	Clifford	12
	Dorstone	1

Collections.	Parishes.	Number of Acres.
Wales, Mid. *continued.*	Eardisley	11
	Kinnersley	21
	Kinsham	10
	Moccas	5
	Peterchurch	4
	Preston-on-Wye	2
	Presteigne	13
	Stanton-on-Wye	14
	—— on-Arrow	5
	Vouchurch	10
	Total	129
Wales, West	Llanstuffen	¼
Wellington	Pitminster	16
Worcester	Alfrick	103½
	Bidford	⅛
	Bransford	51
	Broadwas	57
	Cotheridge	82½
	Clifton	129
	Cradley	14
	Doverdale	6
	Doddenham	53½
	Grimley	32½

Collections.	Parishes.	Number of Acres.
Worcester *continued.*	Hallow	40½
	Holt	25
	Himbleton	3
	Hanley Castle	42½
	Kenswick	21
	Knightswick	87
	Leigh	223¾
	Malvern	77
	Madresfield	21
	Martley	145½
	Newland	52
	Ombersley	25
	Pirton	1
	Powick	108
	Rushock	½
	Sapey, Lower	41
	Shelsley, Little	35
	St. John's	33
	St. Peter's	1
	Stanford	1½
	Suckley	257
	Tedstone	68
	Upton-upon-Severn	8
	Whichenford	72
	Whitbourn	169
	Total	2,087⅜

ABSTRACT.

Collections.	Number of Acres.
Barnstaple	8½
Bedford	26
Bristol	4
Cambridge	4
Canterbury	8,641¼
Chester	¾
Cornwall	4⅛
Derby	139
Dorset	19
Essex	378¾
Exeter	19
Gloucester	7½
Grantham	29
Hants	1,386½
Hereford	12,071
Isle of Wight	1
Lincoln	552¼
Northampton	1¾
Oxford	10
Plymouth	4
Reading	7½
Rochester	12,566½
Sarum	1,018¼
Salop	3
Stafford	½
Stourbridge	702½
Suffolk	148½
Surrey	13¾
Sussex	9,179½
Uxbridge	7
Wales, East	¾
—— Middle	129
—— West	¼
Wellington	16
Worcester	2,087⅜
Total	49,187½

Appendix No. 9.

A RETURN of the Total Amount of Duty received upon Hops in each Collection, in each of the three Years ending 5th January, 1835.

COLLECTIONS.	Years ending 5th January, 1833			1834			1835		
	£	s.	d.	£	s.	d.	£	s.	d.
Barnstaple	22	7	10	11	0	8	40	4	0
Bath	.	.	.	.	.	.	0	1	8
Bedford	31	12	6	86	12	4	132	18	8
Bristol	8	1	10	11	4	0	19	7	6
Cambridge	0	15	0	10	12	8	14	14	4
Canterbury	48,689	18	2	57,144	3	10	67,086	19	4
Chester	0	9	8	1	5	2	0	14	8
Cornwall	7	2	9	7	3	2	13	3	10
Derby	432	7	6	262	4	4	1,125	0	10
Dorset	108	5	11	88	3	3	76	10	6
Essex	867	15	10	1,369	13	8	1,773	17	4
Exeter	29	17	4	44	18	2	92	4	4
Gloucester	2	14	2	8	4	8	4	3	2
Grantham	86	4	8	70	4	8	163	8	4
Hants	6,160	9	2	5,820	14	10	9,876	3	0
Hereford	11,767	16	0	24,160	10	4	19,594	12	2
Isle of Wight	5	3	6	1	0	0	4	2	0
Lincoln	1,628	16	10	1,626	10	0	4,945	2	10
Lynn	8	17	6	.	.	.	3	19	6
Northampton	0	16	2	3	1	6	21	16	4
Oxford	11	7	10	20	3	0	47	12	6
Plymouth	14	1	8	6	16	8	4	11	10
Reading	9	6	10	4	6	0	18	15	0
Rochester	75,861	10	10	90,599	3	4	108,468	3	6
Salisbury	4,386	10	4	3,302	1	8	6,126	13	0
Salop	1	10	8	2	4	2	0	15	0
Stourbridge	1,021	10	2	1,543	4	8	1,319	16	0
Suffolk	494	12	6	419	16	0	1,182	4	8
Surrey	98	12	4	19	0	2	59	16	4
Sussex	86,406	13	8	80,794	2	2	102,942	9	0
Uxbridge	8	5	0	14	3	10	55	8	0
Wales, East	.	.	.	0	13	6	.	.	.
,, Middle	54	19	8	238	5	8	44	16	6
,, West	.	.	.	0	2	6	.	.	.
Wellington	28	12	6	64	10	8	130	3	0
Worcester	3,513	14	8	5,122	16	2	4,551	2	1
Total	241,771	1	0	272,878	17	5	329,941	10	9

Excise Office, London,
21st May 1835.

G. A. Cottrell,
First General Accountant.

Appendix No. 10.

A RETURN of the Amount of Drawbacks or Allowances on Hops, in each of the last Five Years, to 5th January, 1835.

	ENGLAND.								
	Amount of						Total.		
	Drawbacks.			Allowances for Overcharges, &c.					
	£	s.	d.	£	s.	d.	£	s.	d.
Years ended 5th January, 1831	2,542	6	0	1	12	10	2,543	18	10
1832	3,794	13	6	.	.	.	3,794	13	6
1833	5,859	12	2	19	6	10	5,878	19	0
1834	13,850	1	0	.	.	.	13,850	1	0
1835	7,258	6	6	.	.	.	7,258	6	6

Excise Office, London,
18th May 1835.

G. A. Cottrell,
First General Accountant.

Appendix No. 11.

AN ACCOUNT of the Quantities of Hops Exported from Great Britain to Foreign Countries, from 5th January 1833 to 5th January 1834; distinguishing the Countries to which the same have been Exported, and also the Quantities to each Country; also British from Foreign Growths, and the Dates of the Years in which the British Hops were grown.

COUNTRIES TO WHICH EXPORTED.	POUNDS WEIGHT OF BRITISH HOPS OF THE GROWTH OF THE YEARS																Total Pounds Weight.
	1817	1818	1819	1820	1821	1822	1823	1824	1826	1827	1828	1829	1830	1831	1832	1833	
Aarhusen	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	204	204
Amsterdam	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	2,315	. .	2,315
Antwerp	. .	. .	. .	. .	. .	. .	. .	. .	. .	13,041	. .	. .	. .	. .	. .	. .	13,041
Boulogne	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	6,756	. .	6,756
Bourdeaux	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	1,087	. .	. .	1,087
Brazil	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	397	. .	397
Bremen	. .	. .	. .	. .	. .	. .	. .	. .	154	. .	. .	. .	162	181	. .	9,035	9,532
Calais	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	48,801	73,951	. .	122,752
Calcutta	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	308	1,262	. .	1,570
Cape of Good Hope	. .	. .	. .	. .	. .	. .	. .	1,975	2,547	. .	. .	5,173	1,953	15,702	15,043	. .	42,393
Christiana	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	2,115	2,115
Dantzic	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	493	493
Dunkirk	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	12,114	12,578	. .	24,692
Elsinore	. .	128	1,532	7,400	1,819	2,651	2,878	. .	. .	. .	. .	11,916	29,411	824	. .	. .	58,559
Gottenburgh	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	5,108	. .	5,108
Gravelines	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	5,334	. .	5,334
Guernsey and Jersey	. .	. .	. .	4,933	. .	. .	. .	. .	. .	. .	2,481	. .	3,925	2,015	5,003	7,174	25,531
Hamburgh	1,730	34,148	46,017	95,388	63,063	13,536	3,096	7,036	7,530	861	1,317	7,028	191,288	15,386	358,934	28,835	875,193
Havre	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	126,360	. .	126,360
Isle of Man	. .	. .	448	449	448	. .	. .	. .	. .	. .	937	. .	1,285	609	14,184	6,259	24,619
Konigsberg	. .	. .	1,792	14,614	. .	. .	. .	. .	1,120	1,560	. .	. .	. .	. .	. .	. .	19,086
Leghorn	. .	. .	. .	. .	. .	. .	. .	. .	312	. .	. .	. .	. .	. .	155	. .	467
Lima	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	698	. .	698
Manilla	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	187	. .	. .	187
Marseilles	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	173	. .	173
Memel	. .	. .	385	. .	373	2,704	. .	716	. .	. .	. .	. .	. .	. .	. .	. .	4,178
Montreal	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	891	. .	. .	. .	. .	891
New South Wales and Van Diemen's Land	. .	2,757	1,077	7,008	2,859	1,153	5,870	. .	. .	. .	. .	1,084	11,902	17,737	42,374	. .	93,821
Ostend	. .	. .	. .	610	. .	. .	. .	. .	. .	. .	. .	. .	. .	8,185	35,087	. .	43,882
Philadelphia	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	1,264	. .	1,264
Pillau	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	15,821	. .	15,821
Quebec	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	339	260	. .	599
Riga	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	326	. .	. .	. .	326
Rotterdam	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	455	923	52,130	4,511	58,019
St. Petersburg	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	1,049	2,405	7,607	. .	11,061
Stettin	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	4,081	1,541	5,622
Trieste	. .	1,290	4,014	1,405	. .	. .	. .	. .	. .	. .	. .	. .	. .	1,423	44,859	3,433	56,424
Vera Cruz	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	1,436	. .	1,436
	1,730	38,323	55,265	131,807	68,562	20,044	11,844	9,727	11,663	15,462	4,735	26,092	241,756	128,226	833,170	63,600	1,662,006

Excise Office, London, 14th April 1834.

G. A. Cottrell, First General Accountant.

Appendix No. 12.

AN ACCOUNT of the Quantities of Hops Exported to Ireland, and Amount of Drawback paid, in the Years 1821 and 1822.

Years.	Pounds Weight.	Amount of Drawback. £	s.	d.
1821	1,437,075	11,975	12	6
1822	1,631,815	13,598	9	2

23d July, 1835.

Appendix No. 13.

AN ACCOUNT of the Quantities of Hops Exported from England to the Isle of Man, and the Amount of Drawback paid thereon.

Years.	Pounds Weight.	Amount of Drawback. £	s.	d.
1832	8,928	74	8	0
1833	24,619	205	3	2
1834	17,718	147	13	0

Excise Office, London, 23d July, 1835.

Appendix No. 14.

AN ACCOUNT of the Quantity of Hops Imported into Great Britain from Foreign Countries, in the Year 1834; distinguishing the Countries from whence the same have been Imported, and Quantities respectively.

Year.	Countries from which Imported.	Pounds Weight.
1834	Denmark	25,000
	Prussia	2,852
	Hanseatic Towns	9,501
	East Indies	5
	Canada	104
	United States of America	15,237
	Total	52,699

Inspector General's Office, Custom House, London, 31st March, 1835.

William Irving, Inspector General of Imports and Exports.

Appendix No. 15.

A LIST of the Names and Residences of the Three Principal Hop-growers in each of the undermentioned Excise Collections; stating the Number of Acres of Land each has under cultivation for Hops.

Collection.	Name.	Residence.	No. of Acres.
Canterbury	Joseph Royle	Canterbury	66
	George Oyler	Goddard's Green, Cranbrook	41
	William Thirkell	Hazelden, Cranbrook	40
Hereford	Vincent W. Wheeler	Newnham Court, Eastham	80
	Edward West	Little Froom, Bromyard	58
	Henry Unitt	Freen's Court, Sutton St. Michael	64
Rochester	James Ellis	Westbury Manor, Malling	474
	Messrs. E. E. and J. Peal	Loose, Malling	142
	W. B. May	Hadlow Court Castle, Tunbridge	119
Sussex	Thomas Daws	Rye	164
	Samuel Selmes	Rye	140
	Jeremiah Smith	Rye	114

Excise Office, London, 18th August, 1835.

Appendix No. 16.

A RETURN of all Prosecutions against Hop-growers, specifying the Amount of Penalties awarded in each case, the Amount recovered, and the Amount remitted, in each of the Three Years ended 5th January 1835.

Year.	No.	Offence.	Amount of Penalty. Awarded. £	s.	d.	Recovered. £	s.	d.	Remitted. £	s.	d.
1832	1	Neglecting to pay his duty	4	6	4	4	6	4			
,,	2	Using false weights	25	0	0	25	0	0			
1833	*Nil.*	*Nil.*									
1834	1	Using bags of greater weight than allowed by law	220	0	0	30	0	0	190	0	0

Excise Office, London, 21st May 1835.

G. A. Cottrell, First General Accountant.

EXAMINATIONS.

MINUTES of EVIDENCE taken before the COMMISSIONERS of EXCISE INQUIRY, at their Office in LONDON.

Sir HENRY PARNELL, Bart. M.P. in the Chair.

APPENDIX No. 17.

Examinations.

No. 17.
W. K. Dehany, Esq.
4th August, 1835

4th August, 1835.

William Knight Dehany, Esq., Solicitor of Excise, *called in and examined.*

WITH respect to the duty on hops, have you any observations to make to the Commissioners? —Not any that I recollect immediately; there are scarcely any questions that arise upon the subject of hops.

Do you believe the duty is at all evaded; do you believe that it is pretty regularly paid? —I can hardly speak from any experience on the subject; I have never had a case where it has been evaded; the only proceedings I recollect with respect to hops are extents for duties when they have not been paid, and frauds in drawbacks.

Are the extents at all frequent?—Not very.

Do you suppose that the cases of extent have increased since the enlargement of time for paying the duty?—I think not.

That was in the year 1831, was it not?—Yes.

Are you of opinion that that extension of trade was advisable, or otherwise?—It was so far advisable as giving fixed periods for the payment, and therefore it was a reason for the Treasury adhering to them, and preventing the constant applications which used to take place for the postponement of the payment.

But the period was equally fixed by the old Act, was it not?—It was equally fixed by law; but constant applications were made to postpone it, which, being granted, rendered the payment in practice irregular.

Have there not been applications for postponement ever since that enactment?—If I mistake not, in the following year after the Act passed an application was made, which, if I recollect rightly, was not granted, and I do not remember any since that time.

What is your opinion generally on the subject of credit?—I think the shorter time in which you can collect your duties the better; the more secure they are, and the better for all parties.

You consider hops to be a ready-money article, and which is paid for generally when sold in the market?—That depends upon the crop of the year; it is an article in which there is much speculation, and they are often held over for a rise in price. The suggestion that I should make upon the subject of hops is, that no hops should be allowed a drawback at a longer period than three years from the charge of the duty.

Is it now unlimited?—It is now unlimited, and therefore, as matter of speculation, they are kept over for a rise, perhaps for three or four years, until they become spoiled, and then they are exported for the drawback.

Is not the same condition applicable to hops that is applicable to many other articles, namely, that the articles exported should be merchantable articles?—It is so; but it is a question on which evidence can be got on both sides.

You are of opinion that, as a general principle, it is desirable to shorten the time of payment, and that extended credit is mischievous?—Yes.

You know no objection to the reduction of the credit in the case of hops, do you?—There is none that I am aware of; those are objections, I apprehend, which would come from the payers of the duty.

The parties always receive their money if they sell, do they not?—I apprehend they sell with the duty. I am not aware of the practice of the hop market, but I should apprehend they did.

Do you consider the present mode of charging and collecting the duty by assistants is an economical practice?—I do not know very well in what other way it could be done, because, coming only at one time of the year, we must have extra hands for that period. If it could be done by the permanently established officers it would be better, because in the case of any proceeding, it is sometimes difficult to find the officer who charged the duty.

Taking the whole into consideration, are you of opinion that it is the most economical manner of collecting?—I am not sufficiently acquainted with the collection of duties, not having practically seen any thing of it, to give an opinion whether it can be done in a better mode.

The drawback on hops to Ireland was abolished, was it not?—Yes, it was omitted in the Treasury schedule under the 4 Geo. 4, cap. 30, at the same time that the import duty which existed in Ireland was abolished.

Examinations.

No. 17.
W. K. Dehany, Esq.
4th August, 1835.

Then nothing now exists between the two kingdoms except an import duty in England on Irish hops imported?—Nothing.

Which amount is equal to the English duty?—Yes.

Would it not be advisable to extend the duty at once to Ireland, and so do away with that?—It would; and there may be the less opposition to the proposal, because I believe there are very few, if any, hops grown in Ireland.

It would abolish the countervailing duty, would it not?—Yes.

There is no other duty to which so long a credit is allowed as that upon hops?—None. Malt is the nearest to it, which is four months, and a bond is given.

In hops no bond is required?—No.

The new duty was imposed in the 43 George 3., was it not?—Yes, and I do not know that there has been any change since that time.

WILLIAM KNIGHT DEHANY.

APPENDIX No 18.

Mr. Hetherington, Surveying-General Examiner, *called in and examined.*

No. 18.
Mr. Hetherington.

HAVE you any suggestions to make with respect to the duty on hops?—Not any.

Is it economically collected?—I think it is.

Is it evaded to any extent?—It has never been considered to be much evaded.

Do you consider the rate of duty to be a fair one?—I think it as fair a permanent duty as can be imposed.

Is the extension of credit, which was allowed in 1831, advantageous to the Revenue or the contrary?—Previous to 1831 the whole of the duty was required to be paid in six months; consequently more advantageous to the Revenue than the present credit, which is six months for one half of it, and twelve months for the other.

Is the employment of assistant officers preferable to that of the permanent establishment?—The period for securing and charging the duty is so short, that a permanent establishment would be impracticable.

Should you recommend any change in the rate of duty?—None.

Should you advise the shortening of credit?—I would not presume to advise such a measure, conceiving that the present credit was established for reasons with which I may be unacquainted.

Do the existing regulations of Excise cause any inconvenience to the hop-grower?—I think not; nor have I ever heard them complained of.

APPENDIX No. 19.

Tuesday, June 16, 1835.

James Ellis, Esq., of Barming, near Maidstone, called in and examined.

No. 19.
James Ellis, Esq.
16th June, 1835.

I BELIEVE you are the greatest hop-grower in England?—Perhaps it may be so.

How many acres have you now in cultivation?—Upwards of 500 acres.

You have been a considerable time a hop-grower?—I began before I was eighteen years old, and I have never been eighteen days at one time away from it since.

How many years?—More than 40; 42 years a hop-grower.

The Commissioners are anxious to know whether you have any suggestions to make with respect to the present mode of collecting the Excise duty on hops, or generally any observations either as to the mode of collecting, or as to the duty itself?—No, I do not know that I have any observations, but I really do not know that it could be better than it is.

Have you any fault to find with the amount of duty, I think it is about 2*d.* per lb.?—It is just 2*d.* per lb.; there is rather a difference of opinion about that.

You had better tell us what your opinion is?—I would ask whether the alteration of duty would have any effect in altering our protection; that we are more afraid of than any thing.

We have nothing to do with that question; all we have to do with is the actual duty, not at all coupled with any foreign protection?—We are quite satisfied that without the protection all our land and labour would be worth nothing, and nothing but ruin would be the consequence of any interference.

Have you had any foreign hops imported?—There were some in 1817. I was applied to in 1817 to dry some, but I said I would much rather that my new oast-house was burned down, than dry any foreign hops on it.

Then foreign hops require our drying or cleaning?—That was the case then.

Have you ever seen any samples of the foreign hops of Belgium or the north of France?—Yes. I have seen samples; generally speaking they have a very bad smell.

They are not equal to ours?—No, they are not. We grow one hop which we call the Flemish hop, but it is the coarsest and worst kind of hop that is grown. It is called at Farnham the Never Black, and I understand they are not admitted in the Farnham row at Weyhill Fair. They are never at the Farnham market.

It does not blight so easily as the more delicate qualities, I believe?—It does not. The Farnham people will not allow them to come into the Farnham row.

But now putting aside the question of foreign hops, do you consider the duty is tolerably fair? What per centage does the duty make on the average price of hops? What do hops

Examinations.
No. 19.
James Ellis, Esq.
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sell for per lb.?—I cannot tell you the per centage for several years, but the present per centage would be nearly 17 per cent., supposing the price to be 5*l.* and the duty 16*s.* 10*d.*

It is not quite as much as a shilling per lb.?—It is 10*d.* and the duty 2*d.* It is 18 or 19 per cent.; it is certainly a heavy duty. I need not tell you what the original duty was. It was $1\frac{8}{10}d.$ per lb., and it was afterwards made $2\frac{1}{2}d.$ In 1804, we petitioned, and $\frac{1}{2}d.$ per lb. was taken off, and 2*d.* has been the only duty ever since. We have continued to calculate at the old duty, which is about 10*s.* per cwt. in round numbers.

Do you consider that the rate of duty is such as in any degree to check consumption? Do you suppose if the duty was reduced people would grow more hops, or do you think it does not interfere much with the growth?—I should think rather they would grow more hops if the duty was reduced. Supposing the duty was reduced to $1\frac{8}{10}d.$, we call it the old duty, I believe they would call that the war duty.

You may, but I do not think it was imposed for the war. Suppose it was reduced to the old duty, you think then that would rather increase the consumption?—I should think it would; as far as duty goes, it is the heaviest thing we have to look to. It is a great sum to get together; but at the same time I do not think I could say that it is the opinion that it would be better for being lower.

We are only taking your opinion; of course anything you believe to be the general opinion we should be glad to know also?—I believe the general opinion is, that if any thing was done about the duty, perhaps it might interfere with our protection, and that would ruin us altogether.

Do you think when the duty was increased, it had the effect of occasioning the use of substitutes for hops?—Why, I do not know about that; the per centage duty has varied very much.

As far as your experience and memory go, do you think when the duty was double, that occasioned the use of drugs or other substitutes?—It unfortunately happened when the duty became more the prices became less, certainly. I have some account of the prices, and notwithstanding perhaps that money was more valuable as far back as the years 1788 and 1789, still, when the duty was 10*s.* per cwt., the prices were greater in amount than they have been since, when the duty has been higher and money less valuable. My account goes back since 1788 up to 1823. Before 1807, we have no account of the acres in plant, but probably you have. I am very anxious to get the accounts if I could, previous to the year 1807. We have always been compelled to make a return of hops; why we have not been able to ascertain the gross amount I do not know. I have never seen the amount of acres previous to 1807.

What is your impression as to the amount now, as compared with the period since the peace? Do you think there are as many acres cultivated as during the war?—Yes, quite as many, rather more I should think. We seem to have gone on with 38,000 acres and a fraction, through the years 1807, 1808, 1809, 1810, 1811, and 1812. Then we have gradually increased to 39,000 and 40,000 acres.

The total number of acres this year is 51,000 in plant, I believe?—That is just what it was in 1819, 51,014 acres. They are all smaller after the duty was laid on, and then we come to the great crop years, 1818 and 1819, when the prices were down to 50*s.* and 5*l.* In 1822, when we complained about the duty, they were down as low as 1*l.* 15*s.* from 5*l.* 12*s.*, and that is the lowest I have an account of.

DEAR SIR, *Union Street, Southwark, 5th Feb.* 1824.

THE annexed table commences when there was a very small stock of hops on hand, and at the expiration of thirty years, in 1817, it is well known there were very few left unconsumed. The average produce for the said thirty years is £111,776, old duty. The last six years have yielded £964,261, old duty, averaging £160,710 per annum, exceeding the produce of the preceding thirty years by £48,934 per annum.

We are, dear Sir,
Your most humble Servants,
SANDERS, PARKES, AND CO.

James Ellis, Esq., Barming, Kent.

THE PRICES of HOPS, taken about the middle of November in the following Years, with particulars of the Old Duty and Number of Acres in Plant.

Prices of Bags.	Prices of Pockets.	Years.	Old Duty.	Amount of Old Duty for Ten Years.	Annual Average of Ten Years.	Number of Acres in Plant.
£ s. £ s.	£ s. £ s.		£	£	£	
8 0 to 9 0	8 10 to 10 0	1788	143,138			
6 0 ,, 7 0	6 15 ,, 7 15	1789	104,063			
3 0 ,, 4 10	3 10 ,, 4 15	1790	106,845			
4 10 ,, 5 5	5 15 ,, 6 15	1791	90,059			
3 0 ,, 4 0	3 10 ,, 4 15	1792	162,113			
7 0 ,, 9 0	7 0 ,, 10 10	1793	22,619			
3 0 ,, 4 0	3 10 ,, 4 15	1794	203,063			
3 10 ,, 4 10	4 0 ,, 5 5	1795	82,342			
3 10 ,, 4 10	3 15 ,, 5 5	1796	75,223			
3 15 ,, 4 15	4 0 ,, 5 10	1797	155,741			
				1,145,206	114,520	

Examinations.

No. 19.
James Ellis, Esq
16th June, 1835

THE PRICES of HOPS, taken about the middle of November, &c.—continued.

Prices of Bags.	Prices of Pockets.	Years.	Old Duty.	Amount of Old Duty for Ten Years.	Annual Average of Ten Years.	Number of Acres in Plant.
£ s. £ s.	£ s. £ s.		£	£	£	
9 0 to 11 0	9 5 to 11 15	1798	56,032			
15 15 ,, 17 0	16 0 ,, 17 10	1799	73,279			
15 0 ,, 17 0	16 16 ,, 18 0	1800	72,928			
3 0 ,, 5 0	4 0 ,, 5 10	1801	241,227			
10 0 ,, 11 4	10 0 ,, 11 11	1802	15,463			
4 4 ,, 5 10	5 0 ,, 6 6	1803	199,205			
3 8 ,, 4 10	3 16 ,, 5 0	1804	177,617			
6 0 ,, 7 7	6 0 ,, 8 8	1805	32,904			
4 4 ,, 5 12	4 10 ,, 6 6	1806	153,102			
4 15 ,, 5 16	5 0 ,, 6 10	1807	101,071			
				1,122,828	112,282	38,218
2 16 ,, 4 13	3 0 ,, 5 10	1808	251,675	..	..	38,436½
4 0 ,, 6 0	4 4 ,, 7 0	1809	63,952	..	..	38,357½
5 12 ,, 7 10	5 15 ,, 9 0	1810	73,514	..	..	38,265
2 16 ,, 6 15	3 15 ,, 8 0	1811	157,085	..	..	38,401
10 0 ,, 14 14	10 0 ,, 17 0	1812	30,561	..	..	38,700
4 10 ,, 10 0	6 0 ,, 12 0	1813	131,482	..	..	39,521¾
5 0 ,, 8 15	5 0 ,, 9 15	1814	140,292	..	..	40,521¾
5 0 ,, 9 9	6 0 ,, 13 0	1815	123,878	..	..	42,150¾
7 0 ,, 15 10	8 0 ,, 17 17	1816	46,302	..	..	44,219⅝
25 0 ,, 30 5	26 0 ,, 35 0	1817	66,522	..	..	46,293⅝
				1,085,263	108,526	
5 0 ,, 6 15	5 12 ,, 8 0	1818	199,465	..	..	48,593¼
2 10 ,, 4 16	2 10 ,, 5 0	1819	242,076	..	..	51,014¼
2 2 ,, 5 0	2 10 ,, 5 5	1820	138,330	..	..	50,148⅙
2 0 ,, 4 16	2 5 ,, 5 0	1821	154,609	..	..	45,662½
1 15 ,, 4 10	1 15 ,, 5 12	1822	203,724	..	..	43,766½
7 0 ,, 12 12	6 15 ,, 16 16	1823	26,057	..	..	41,458$\frac{5}{16}$

You complained then of the duty, and you made an application to have it reduced?—We did, and it was reduced, and I have some of the amounts that were made up at the time, endeavouring to show what had been the average duty on the price. The average per centage seems to have been in 1808, 15*l.* 19*s.*; in 1809, 21*l.* 4*s.*; in 1810 it was 27*l.* 17*s.* I merely state this from an account I have got from my factors; perhaps another factor's account would vary, but that would be the outline; so that the average of those four years was 21*l.* 10*s.* 6*d.* per cent., and the average price 5*l.* and 7*l.* 10*s.* Then we come to take the years 1819, 1820, 1821, and 1822; the average per cent. was 14*l.* 16*s.* 6*d.*, and therefore the average duty was 8*l.* 4*s.* 1*d.* for several years, but in the year we complained it was very much higher, it amounted to more per centage; therefore the statement was attended to, and we were relieved.

How much were you relieved?—They forgave us the duty, just half the amount; we were told that that would lower the price, but the effect was that it raised the price directly; for you will see by this account here, that since 1822 it has never been so low; the real fact was, that we were obliged a great many of us, I have no hesitation to say I myself had to go to my factors to get money to pay the duty; hops came to nothing hardly. We could not sell the hops, the merchants knew that as well as we did; they would not buy the hops, but when they found there was to be some relief about the duty, they were angry, and said the thing would be much worse, but it really was much better afterwards.

Do you suppose at this moment that hops are in pretty general use, or do you think they are superseded by any of the imitations?—I do not think the respectable brewers would on any account use substitutes for hops, which is proved by the large quantities of the best hops which they purchase, and the good quality of the beer they make.

Is there any vegetable substitute that approaches near hops?—There is none equal to it for keeping; there are several things that are strong, the worst thing is quassia, and that, although it gives a strong bitter taste, will not preserve the beer.

Then I should think it would be cheaper in a good year to use hops than quassia?—Yes, and all the respectable brewers use them.

Then your opinion is, that the present rate of duty is not injurious?—Why, perhaps other people are of that opinion, I cannot say it is my own; I am quite satisfied since the duty has been laid on, as I can prove to you by my accounts here, the prices have been lower than when there was a lower duty, because I have got the prices here made out regularly, and the result is such. I should have expected it would have had a contrary effect. I should suppose if they increased the duty it would have increased the price.

How do you account for it?—I really cannot account for it, I only state the facts; my own individual belief is, that I should feel wonderfully relieved by the war-duty being off, and I know there are a great many petitions from the planters which do not appear, because there is a difference of opinion about it. I am quite satisfied myself that since the duty has been raised, prices have not been as good as when the duty was lowered; and I am quite sure when we were relieved of half the duty in 1822 we have never had hops as cheap since, and we have not been quite so trod under foot as we were before.

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James Ellis, Esq.
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Now with respect to regulations, have you any suggestions to make; the entering I suppose you think reasonable enough?—Yes, I do not object to the regulations myself. The worst thing that I dislike is, that we generally pay duty for two or three pounds per pocket more than we sell.

In what respect do you mean; when weighing the pockets and bags, do they charge more than they actually weigh?—The fact is, that the trade, you see, have an allowance; they have a custom among themselves for their own advantage to put into the scale or weigh in it what they call a dead pound weight, and then they strike another.

This has nothing to do with the Excise charging; this is a custom with the trade?—Yes; so that I have a number of pounds charged duty; I do not get so much weight as I pay duty for by one per cent. on an average.

That is not an Excise arrangement; that is an arrangement between the trade?—It is an inconvenience we are all subject to; I always pay duty for more hops than I sell.

Suppose the Excise were to make an allowance for that, then the trade would weigh in another pound?—I do not make a complaint of it; I only state the fact.

Is it a matter of complaint if the Excise charge you more than you have, as they do in other trades: in soap they charge 10 per cent. more than a man makes; but in hops they merely charge the actual weight?—We have 10 per cent. taken off for tare.

Is that sufficient?—I think it is all very fair. I do not think we should make any complaint. I know a great many would be highly gratified and much benefited if the war duty was taken off; and I, as an individual, I believe should be much benefited. The very frequent applications which the planters, from absolute necessity, have been compelled to make to the Lords of the Treasury for indulgence of time to pay their hop duty, and which, had the indulgence been withheld, must have distressed a great many of them, are the best proofs of the severity of its pressure, when there is a large crop, and consequent low prices. From the decreased value of agricultural produce since 1803, when war duty was put on hops, it now takes full three times the quantity to pay the duty on a ton of hops as at that time. It was then $1\frac{1}{8}\frac{8}{d}$., now 2*d*. per lb. The growing crop being now (July 2d, 1835) estimated at £200,000 old duty, has made hops (9th July, £210,000) almost unsaleable; and should the crop improve, prices may be so low as to make it extremely difficult for planters to pay the present war duty; and many applications for relief will be made, or great distress will follow.

Do you think the public consumer would be benefited?—I do not know that the consumers would be benefited much; I do not know that they would. It would depend on whether the prices got lowered, I suppose. I know the most anxious thing I have to look to in the course of the year is paying the hop duty.

Your concern is so enormous?—That is the case with us all pretty much. Those who grow less, their returns are less, and their duty is less. Of course it is a very heavy thing to look to.

The duty is paid within six months after charge?—No, we have had indulgence about that. We became so poor, that we could not get the money in time; and there having been numerous petitions to postpone the payment of the duty, about three years ago Lord Althorp altered it, so that we now pay it in two instalments, which makes it better. We pay half the duty in spring, and half the duty in October.

Is any security given?—No, that is the meaning of the entry. Supposing there is any thing wrong, they come and take the hop-poles; they are always supposed to be a security for the duty, three times over. I believe that is what gave rise to entering the number of acres, in order to know how many hop-poles the Excise had to seize on.

There is no regulation of the Excise requiring a certain number of poles to the acre?—No, it is according to custom.

How many do you use?—I use three to the hill; perhaps I use about 3,100 poles to the acre; that would be my average.

The weighing and the examination take place by extra persons, not regular officers?—Yes, they assist in the hop excise; they are called hop assistants; they generally come to us about a fortnight or three weeks before we commence picking, and stop till we have done weighing.

Do you think they are of any use, or could their services be dispensed with; they merely see that you do not weigh?—They come to weigh them.

They are not entrusted with the weighing, except in the presence of a supervisor?—Yes, they always weigh them.

They do not weigh them alone; you never weigh a pocket of hops without the supervisor?—The assistant comes every morning and weighs?

Without the supervisor?—Without the supervisor; but then when he comes without the supervisor, those hops are obliged to lie by twelve hours, in order to give the supervisor an opportunity of coming and re-weighing them.

Does he re-weigh them?—I generally get them to come together. But there are people whom I have never seen, who are sent round once or twice in the season; they come in the night and pull the hops about and re-weigh them; I do not care about their weighing mine, so that they do not give too much trouble.

Do you think the hop-growers have occasion to complain of waiting for officers?—Why I have no complaint of that sort; I do not think there is. Now and then we get some discharged man up here, who does not know himself nor his business; he becomes a little troublesome, and then we just let him know that we are aware what the notices are, and we take care to have them regular. We say so long as we keep a bag in the bagging hole, it is a constant notice to him that we keep constantly packing.

Examinations.

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James Ellis, Esq.
16th June, 1835.

How many hands do you employ in a full picking?—I do not employ so many as I did in 1818, but I employed last year about 3,100.

What is the utmost you ever employed?—I think about 4,000. It was put in the papers that I employed 4,000 people; I thought they were not correct, but when I came to count all the people I had, I found it was about 4,000; then that is only for about a month.

Then for the cultivation, the digging, the poleing, and regular cultivation, how many hands do you put that at per acre?—We generally reckon the labour in Mid Kent about 6*l.* per acre, up to the commencement of picking, and from 11*l.* to 14*l.* per ton afterwards, for labour only, exclusive of cutting the hop-poles, and sundry other omissions. The estimated average expense of cultivating in Mid Kent, previous to the commencement of picking, exceeding 30*l.* per acre, and the expense afterwards of labour, teams, beer, fuel, brimstone-cloth, carriage, factorage, loss of weight, &c., about 23*l.* per ton (exclusive of the duty,) and from some cause or other the price going from 90*s.* down to 60*s.* per cwt., and the duty in consequence rising from 20 to 30 per cent. on the whole proceeds of the crop, often brings a heavy and serious loss to the planter. I calculate that I have paid for labour much nearer 300,000*l.* than 200,000*l.* I am glad to see my people comfortable.

Pray have you any observations to make on the malt duties?—The oldest part of my account I took from the Edinburgh Review, and by examining of it I find it has never been contradicted, and when I saw how it bore, I got my clerk to make out an estimate; I was fearful then it might be wrong, and therefore when we called a meeting here in London on the subject, I said, I beg you gentlemen to see whether we have made it out correct, and it turned out to be as follows. I think that for 10 years ending in 1723, you will find that more malt was consumed than afterwards, when the population was 13 millions and a half. If you take the pains to work it out, I think you will find the average annual individual consumption for 10 years, ending in 1723, was 41 gallons and a fraction of malt. Then owing to the excessive duties and rigorous restrictions which may be necessary in making malt, for 10 years ending in 1828, the same average annual individual consumption was only 16 gallons and a fraction, and in the last year of the 10 that was only 14 gallons; so that I am fully borne out in the fact that 13 millions and a half of people did not consume so much malt as five millions and a half.

Will you state what effect the high duty has had on your own consumption of malt?—I formerly bought malt and brewed as cheap as I could, and although it cost so much money, I brewed. The sort of which I brewed most was 108 gallons from four bushels of malt, and some ale and some better sorts of beer; but that was the great bulk of it, and that cost me 4¾*d.* a gallon. At that very small price, with the greatest economy I could use, it cost me 2,080*l.* for three years. It did not average quite 700*l.* a year, and then in 1830, when we had that blight, I could not afford it any longer. I have quite as many people at work now as I ever had, except at hop picking; but if any indulgence could be given about duty, I should be glad to sow 35 acres of barley, and give the proceeds to my people instead of sowing it with oats for horses; but I cannot do that without paying a sum to Government equal to about four times the rent of the land. It is quite enough to give the produce, without any thing else.

You consider the reduction of duty would be sufficient to enable you to recommence brewing for your people?—Certainly.

It would not be necessary to repeal the duty entirely for that purpose?—No; I have always thought if we could take off half the duty, it would be a great thing. I scarcely ever, for my own part, thought much about the whole duty; I should have been satisfied with half. At our public meetings, however, they said, "We will have a repeal of the whole duty," and I, as chairman, was bound to take the sense of the meeting, and therefore that was a very different thing. I am quite satisfied from what I know, having been among my people all my life, that there is nothing they are so fond of, there is nothing so beneficial and wholesome to them, as home-brewed beer. I am quite satisfied of it, and I have every requisite for brewing, every plan of giving it out in equal divisions; I do not say a word about the trouble of all this brewing and giving it out in hop picking, when I have these 4,000 people to provide for. I will tell you as shortly as I can: I class them together, and take a bins-man, and he has nine people under him, all numbered. Among other things, he has a bottle which holds two gallons of beer, so that if there are 120 men of this description on a farm, then there are 120 peck bottles, numbered from 1 to 120. Then I have one man whose business it is to fill all these peck bottles and set them out in a row, and about 11 o'clock the horn blows, every man comes and takes his own bottle and goes and divides his beer, and every one has his fair proportion, because with the bottle I give a half-pint pot, and I impress on his mind, and the minds of all the pickers, he is bound to divide it fairly, and unless he does so he will be discharged. Therefore the thing is done as comfortably, equally, and economically as it can be done; and then we never had the cholera which we have been troubled with this last year. I am sorry to say we have lost more than I can bear to think of. Unless I give it to them they never buy or drink beer; they drink water; what little money they spend is in spirits. Their food is principally potatoes, and sometimes a fellow will come along with bad fish, and then we get the cholera. I agreed with a medical man that he should go round once a day, and I found him a horse, but it broke out so bad that he could not stop it. I then got a physician to go with him. We did stop it at last; but I am satisfied, if I could have afforded to give them beer, we should not have had the cholera so bad. When they have nothing but water to drink and potatoes to eat, it is very bad.

They are mostly Irish?—Yes, a very large proportion.

Do the same people come year after year?—Yes. They are very warm in their temper

Examinations.

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one with another, and very warm with some of my people; but they never attempt the least injury to me. I believe they look upon me as a sort of friend to them, and they are so fond of me. It really would be a wonderful thing if the farmer was allowed to grow barley and malt it without paying so high a duty, if it was not extended to what is made for sale, because it appears to me there is a great difference in charging a high duty on what is to give away, and an article that is made to be sold for a profit.

If there was a lower duty, would you be able to admit a good many to this indulgence?—Most certainly, and with great pleasure, as I have every convenience for that purpose. It might be regulated by allowing a man to malt a proportionate quantity of quarters to the number of hands he employs. I would propose that the farmer, for every quarter of malt upon which he was allowed the drawback, should prove by somebody in the parish that he had given away 180 gallons of beer. I think it would not affect Government in the least, if they were to reduce the duty half; in three or four years, I think the increased consumption would very nearly make up the amount. I dare say that in the first two or three years there would be a deficiency, but I am quite satisfied that it would have such an effect on labouring people as very few persons are aware of.

JAMES ELLIS.

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DIGEST

OF

THE REPORTS

OF

THE COMMISSIONERS

OF

EXCISE INQUIRY

CONTINUED.

Presented by His Majesty's Command.

This Continuation of Digest comprises the Reports XI. to XVI. inclusive. See Note at the end of the Sixteenth Report on Hops.

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1835.

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DIGEST OF THE REPORTS

OF THE

COMMISSIONERS OF EXCISE INQUIRY

CONTINUED.

A DIGEST of the First Ten Reports of the Commission having been presented to the Lords of the Treasury, and laid before Parliament in the early part of the present year, it is now proposed to submit, for the information of their Lordships and of Parliament, a continuation of such Digest, including Six of the Seven Reports which have been completed and presented subsequently to the termination of last Session, and which are described in the following List, viz.:—

The 11th	Report, on Excise Accounts,	dated 23d	Dec.	183.
7th „	Part 2, British Spirits .	„ 27th	Feb.	1835.
12th „	Auctions . .	„ 20th	March	„
13th „	Glass . . .	„ 16th	May	„
14th „	Paper . . .	„ 30th	June	„
15th „	Malt . . .	„ 27th	Aug.	„
16th „	Hops . . .	„ 31st	Aug.	„

The 2d Part of the Seventh Report on British Spirits, which is dated 27th February 1835, was included in the Digest above alluded to, which in point of fact therefore may be considered as having comprised *Eleven* Reports.

ACCOUNTS.

From the Introduction to the *Eleventh* Report of the Commissioners of Inquiry on the *Excise Accounts*, it appears that the Lords of the Treasury had, prior to the appointment of the Commission, been occupied with the task of reforming the Excise Accounts, and had, as is shewn by the contents of a special Treasury Minute, dated the 26th of February 1833, made considerable progress in discovering the defects of the system under which those accounts are at present kept. ELEVENTH REPORT. Page 2, 3. Appendix No. 2.

The Commissioners of Inquiry appear to have felt the difficulty of acquiring a complete knowledge of this system, with respect to its practical details, without the employment of a professional accountant, who might be authorized to carry on a personal inspection of, and inquiry into, the various departments and books of accounts at the chief office of Excise. Accordingly, Mr. Abbott, who was one of the Commissioners appointed by the Treasury in 1828 to inquire into the Public Accounts, was instructed by the Commissioners of Inquiry, with the sanction of the Lords of the Treasury, to carry on such personal investigation, and submitted the results of his inquiries in a Report, dated 31st December, 1833. Page 1. Appendix No. 17.

The Commissioners of Inquiry having deemed it desirable to afford the Commissioners of Excise the opportunity of considering and observing upon Mr. Abbott's suggestions, that gentleman's Report was accordingly transmitted to them, and their Statement in reply, dated 13th September 1834, together with Mr. Abbott's further observations upon such statement, contained in a letter dated 10th November 1834, are given in Nos. 18 and 19 of the Appendix to the Report. Page 2. Appendix No. 18, 19.

A Report from the acting Comptroller-General of Excise, dated 15th January 1834, is also given in No. 4 of the Appendix; and a brief statement of the Ibid. No. 4.

documents above alluded to, and of the other principal documents to which the attention of the Commissioners had been more peculiarly directed, is given

Page 2. at page 2 of the Report.

The subsequent pages (3 to 14) of the Report are devoted to a description of the official duties performed by the several account branches of the Excise,

Pages 3 to 10. extracted from the official statements of the Board of Excise, and from Reports of

Pages 10 to 14. the acting Comptroller-General and of the Auditor of Excise.

Page 14. The Commissioners of Inquiry state that they have 'come to the conclusion, 'that much alteration is necessary: first, with respect to the general administra- 'tion of the business of the accounts; and secondly, with respect to the manner in 'which the account-books are kept.' And that they 'have derived great

Page 15. 'assistance from their Lordships' very important Minute of February 1833, in which 'they have found all the leading points that are deserving of particular examina- 'tion carefully selected and set forth; a clear explanation of the general principles 'on which the control over the branches of a great revenue department ought to 'be founded; and suggestions of some very extensive alterations for giving effect 'to those principles.' The objects contemplated in this minute consist,—

1st. In the abolition of the existing repetitions of the same duties in the respective departments of the Accountant-General and Comptroller-General, as well as in any other department in which such repetitions of labour may be found to exist, and the consequent reduction of the expenditure thereby caused.

2d. The Abolition of the Office of Comptroller of Cash, and the incorporation of its duties in the office of the Comptroller-General.

3d. The Divesting the Board of Excise of its present character of public accountants.

4th. The Constituting the Receiver-General, the public accountant of the Excise Revenue.

5th. The abolition of the office of Auditor of Excise; and,—

6th. The Constituting the Commissioners for auditing the public accounts to be the auditors of the accounts of the Receiver-General.

Pages 17 to 21. Of these points, the first which is treated of by the Commissioners of Inquiry, is the suggestion for divesting the Commissioners of Excise of their character of public accountants,—a proposition which is strongly combated by the Board of Excise, on the grounds that the nature of the duties which they have to perform, and the mode in which the Revenue of Excise (as distinguished from other branches of revenue) is charged and collected, require that they should be invested with that character, inasmuch as they are by their constitution required to collect all and every part of the revenues of Excise; and to keep separate and distinct accounts thereof; and all collectors, receivers, and other persons intrusted with the collection of the Excise Revenue, are required to collect, pay, and remit the same in such manner as they shall order; that they are thus directly responsible to the Crown for the monies charged and levied in their names throughout the United Kingdom; in addition to which, they urge the distinct and peculiar principle upon which the revenue of Excise is raised, consisting in the duties not being collected when they are charged, in consequence of the credits allowed by law creating the necessity of keeping a running account with each individual trader, and that in their revenue, therefore, the Commissioners, on whose orders and acts the realization of the arrears depends, are necessarily the responsible accountants to the Crown.

Page 19. The result of the investigation of the Commissioners of Inquiry into this branch of the subject is, that 'in point of fact, there is no real difference between the

'general functions of the Commissioners of Excise, and those of the Commissioners 'of Customs, Stamps, and Taxes, who are equally required by law to collect those 'revenues, and to keep separate and distinct accounts thereof; and the collectors, 'receivers, and other persons intrusted with the collection of hose re nues, are 'equally required to collect, pay, and remit the same, in such manner as the 'Commissioners shall direct; that is to say, the Commissioners of Customs, Stamps, 'and Taxes, stand in relation to those revenues, exactly in the same situation as that 'in which the Commissioners of Excise are in relation to the Revenue of Excise: 'their responsibility commences at the period when the charge for the duties is first 'raised, and before the actual payment of them, and therefore they are responsible 'for these duties just in the same way as the Commissioners of Excise assert that 'they are responsible for the Excise duties; but, nevertheless, the Commissioners 'of Customs, Stamps, and Taxes are not public accountants.'

The Commissioners of Inquiry state therefore, that they see no reason for not placing the Commissioners of Excise, as suggested in the Minute of the Lords of the Treasury in respect to this point, on the same footing with the Commissioners of the other revenue departments. Page 21.

The suggestion contained in the Treasury Minute for constituting the Receiver-General the public accountant of the Excise Revenue, is next considered and objected to by the Commissioners of Inquiry, on the ground principally that the whole of the Excise Revenue is not received by the Receiver-General, but that part only which is paid in London, and the balance of what is collected in the country after the collectors have made disbursements to a considerable amount; and of which disbursements no accounts are sent to the Receiver-General. Ibid.

The Commissioners of Inquiry suggest that the officer at the head of the Accountant's Office, in which the whole of the Excise accounts are kept, beginning with the charges made by the surveying officers, and ending with the payments into the Exchequer, and in which the annual accounts are made up for the Treasury and for Parliament, and who is even now therefore the public accountant of Excise, although the Commissioners bear that name, should be made the public accountant of the Excise department, under the title of Accountant-General,—a change which would in fact be only nominal, although in its tendency most beneficial, in simplifying the general routine of business, and diminishing the expenses of the Excise establishments, and which would also be a step towards assimilating the practice of the Excise department to that of the other Revenue departments. Page 22

The Commissioners of Inquiry next advert to the suggestion in the Treasury Minute for the abolition of the existing repetitions of the same duties in the respective departments of the Accountant-General and Comptroller-General,—a practice which the Commissioners of Excise are described as considering to be highly advantageous to the public interest, although they admit that 'the accounts 'raised by the Comptroller are made out from the same documents, and in nearly 'the same form, as those made out by the accountants, so as to be, in fact, dupli-'cates.' They say, however, that without the double check, 'no accounts of such 'detail and magnitude could, in their judgment, be safely and effectually carried 'on,'—an opinion in which the acting Comptroller-General appears to concur. Ibid. Page 23.

Mr. Abbott describes the work as done 'four times over,' instead of 'twice 'over' as described in the Treasury Minute. Ibid.

It will be sufficient to state, that the Commissioners of Inquiry condemn these Page 24.

opinions of the Commissioners and Comptroller of Excise in favour of continuing 'a double check by duplicate accounts,' as well as their 'perseverance in preferring 'a system of accounts requiring several hundred books (of which the accuracy is 'imperfectly guaranteed by the cumbersome and expensive double check) to the 'very simple plan of keeping accounts by double entry, which carries with it in 'itself an effectual check against inaccuracy.'

Abolition of the office of Comptroller of Cash.

Page 24.

With regard to the abolition of the office of Comptroller of Cash, (another alteration proposed in the Treasury Minute,) the Commissioners of Inquiry quote some remarks made by Mr. Abbott in his report on this office, to the effect that it 'is 'perfectly useless.' They also quote an extract from a Report of the Commissioners of Excise on Mr. Abbott's report, from which it appears to be acknowledged by those Commissioners, that the duties may be otherwise executed, without the necessity of 'an officer specially appointed for that purpose under the title of a 'Comptroller of Cash, as at present.'

Page 25.

The Commissioners of Inquiry express their opinion that the office 'is 'altogether inoperative as a check on the Receiver-General; and that as it is of no 'public utility in other respects, they recommend that it should be wholly abolished.'

Auditor of Excise.

With respect to the office of Auditor of Excise, which it is proposed in the Treasury Minute to abolish, and that the Excise accounts should be audited, as in the case of the other revenues, by the Commissioners for auditing the public accounts, the Commissioners of Inquiry express their opinion that a principle of the highest importance is involved in the measure here suggested, which would certainly tend to assimilate the administration of the Excise to that of the Customs, Stamps, and other Revenue departments; but they consider that such assimilation should be accomplished, not by the abolition of the office of Auditor of Excise, but, on the contrary, by retaining that officer and appointing a similar officer in each of the other departments, by which the Treasury would be enabled to exercise, by means of officers of its own, that degree of control which by the Constitution it ought to exercise over those departments.

Page 26.

The Commissioners of Inquiry submit several suggestions for rendering the Auditor of Excise a more efficient officer in controlling the proceedings of the department, the most important of which is that of 'a daily audit of the accounts of

Pages 27, 28.

'the Receiver-General,' in proof of the practicability of which, an extract from Mr. Abbott's Report is given, as well as the observations of the Commissioners of Excise on the proposal; from which it appears that they in a great measure sanction the expediency of adopting it, but submit the reasons why they conceive 'the audit 'might possibly not take place before the second day after the receipt and pay-'ment; a result, however, which they presume would equally meet the principle 'of the plans proposed.'

The Commissioners of Inquiry further submit, in order to 'satisfy the great principle of control,' on which the Constitution of our financial system is founded, and under which the Commissioners for auditing the public accounts of the kingdom are appointed, that even if their suggestion of continuing the office of Auditor of Excise be adopted, the accounts of the Excise department should nevertheless be also submitted to the Auditors of Public Accounts for their examination.

In pages 29 to 33 of the Report, the Commissioners of Inquiry enter into a full detail of the manner in which, if the several measures recommended by them

for the management of the Excise accounts be adopted, the business will be divided among the following functionaries, viz.—

1. The Surveying Officers. . . . . Page 29.
2. The Collectors. . . . . Ibid.
3. The Receiver-General. . . . . Ibid.
4. The Accountant-General. . . . . Page 32.
5. The Auditor of Excise. . . . . Ibid.
6. The Auditors of Public Accounts. . . . . Page 33.
7. The Commissioners. . . . . Ibid.

And they state, that in forming their opinions on the changes which they have recommended to be made in the offices connected with the Excise accounts, they have been guided by a desire to depart as little as possible from the practice which is in operation, consistently with securing those improvements which are immediately necessary: but that had they undertaken to propose a plan in accordance with the best established principles of finance, they should have suggested more extensive alterations, the great object of which may be briefly stated to consist in the divesting the Commissioners of Excise of, and in transferring from them to the Treasury, all functions connected with the actual receipt and payment of money. Page 34.

The general reasoning of the Commissioners in support of this principle, not only with reference to the Excise, but to the other Revenue departments, will be found at page 34 of the Report.

Mode in which the Books are kept.

The mode according to which the books containing the accounts of the Excise revenue are kept is adverted to by the Commissioners of Inquiry as a most important matter belonging to the object of the Report; and Mr. Abbott's report is adverted to as entitled to great weight, from his having had the advantage, under the authority of the Treasury, of collecting his information in the Excise Office itself, in which he passed a considerable time in making himself acquainted with the accounts; and of his having proved himself to be fully competent, by his former services of a similar kind, to perform with ability and accuracy the task imposed upon him. Page 35.

The Commissioners of Inquiry advert to the charges preferred against Mr. Abbott by the Commissioners of Excise, of 'errors, misconception, and exaggeration,' which they pronounce not to have been sustained, 'with regard to the 'statements and opinions advanced by Mr. Abbott, for the purpose of exhibiting 'great defects in some of the most material branches of the Excise accounts.' And they state the conclusion they have felt themselves obliged to come to to be, 'that the existing system of Excise accounts is unnecessarily multifarious, 'complicated, and expensive, and, on the whole, an extremely imperfect system.'

The Commissioners of Inquiry then proceed to call their Lordships' attention to those portions of Mr. Abbott's reports that seem to prove the necessity of introducing a general change in the present system of Excise accounts, commencing with— Page 36.

London Duties. Page 37.

1st. The accounts of the '*London Duties*,' for which Mr. Abbott observes that fifteen ledgers and a corresponding number of cash-books are kept, whereas 'an 'alphabetical index to one ledger would make it answer every needful purpose of 'the fifteen now used.' The Commissioners of Excise admit, 'that fifteen ledgers 'are kept for the London Duties, but that these fifteen books are subdivisions of 'one book, and that if Mr. Abbott's plan were adopted, of having only one ledger, 'it would be necessary to make as many entries as are now made: in making which 'assertion the Commissioners of Inquiry state, that the Commissioners of Excise Page 38.

'have not sufficiently attended to the mode of double entry, under which there 'can be no doubt that one ledger would be sufficient.'

Country Duties. 2d. In reference to '*The Accounts of the Country Duties*,' detailed observations are submitted by Mr. Abbott, on the forms or sets of accounts which

Page 40. are used under the denomination of 'Consolidated-Duties Abstract of Collectors' 'Accounts,' and 'General Abstract of Consolidated Duties,' with respect to which the Commissioners of Excise seem to think that they have successfully combated Mr. Abbott's remarks, by having been able to shew that he has misconceived their nature in the instance in which he says they do not answer the purpose of a check on one another; but the Commissioners of Inquiry observe, 'that this is by no 'means the only objection which Mr. Abbott has made to them; for, among 'several others, he particularly urges the objection of their consisting of uselessly 'repeated compilations and additions of the same figures, which alone is a sufficient 'reason for condemning the practice of keeping these two sets of annual 'accounts.'

Collector's Books. Page 41. Under the head of '*Books kept by the Collectors*,' the admission on the part of the Commissioners of Excise, of the correctness of Mr. Abbott's statement, that the cash-book of the collector is a book kept by him for his own security, is quoted as follows: 'The cash-book is, in fact, the property of the collector, and the 'Board conceiving that those officers would adopt such forms as are found in 'practice to afford to them the greatest security and convenience, have never been 'in the practice of interfering with the mode in which it is prepared or kept.'

The Commissioners of Inquiry express their opinion that 'it is essentially 'necessary, where the business consists, as the collector's does, in receiving 'and paying money, that an official cash-book should be kept by him.' And they add, that 'this avowal by the Commissioners, that they allow their officers to 'keep private books for their security, is one of great importance with reference to 'the question of the merits of the existing system of accounts; for the officers could 'not stand in need of such security, unless the system had in itself a tendency to 'error.'

Receiver-General's Books. The books the Receiver-General has in use are described by Mr. Abbott to be eighty-one in number, thirty-five of them relating to payments of naval and

Page 42. military half-pay, pensions, superannuations, &c. These last, Mr. Abbott thinks, it would be possible to condense into one-third of their number; but that they might be altogether superseded, if arrangements were made with respect to tickets generally, similar to those now acted upon by the East India Company and Chelsea Hospital.

Page 43. The Commissioners of Inquiry condemn the practice of paying salaries, pensions, and superannuations half-quarterly at the chief office, as not only giving rise to a great additional routine of business, but as being objectionable on principle, and prejudicial in its effects, as well as contrary to the practice pursued in other departments.

Page 44. The Receiver-General appears to have reported to the Board of Excise, that there would not be any difficulty in introducing the system of double entry into his office, 'in the form suggested by Mr. Abbott, if the Board should require it.'

Accountant-General's Office. Page 44. With regard to the accounts which are kept in the Accountant-General's Office, the Commissioners of Inquiry observe, that Mr. Abbott's report is full of instances of the multifarious and complicated character of them; and that the fact of no fewer than 417 books being kept in this office is sufficient evidence in itself of an imperfect system.

Here again is a subdivision of books, the Commissioners of Excise taking their

number at 192, although they do not deny the correctness of Mr. Abbott's statement of 417, the reason given by them being, that 'many of the books enumerated 'are only parts or divisions of the same book,' which the Commissioners of Inquiry observe, 'leads to all the inconveniences belonging to a number of books substantially distinct.'

With respect to the course which ought to be pursued to reform this extremely defective system of accounts, the Commissioners of Inquiry advert to the Commission which was appointed in 1828, and to the two Commissions appointed in 1831, one to inquire into the system pursued in keeping the public accounts of France, and the other to inquire into the public accounts at home. By the Reports of both of the two latter Commissions, the superiority of that plan which is known by the name of the 'Italian, or Mercantile System of Book-keeping,' for the accounts of public departments, as well as for mercantile accounts, is fully established, and the Commissioners of Inquiry therefore state, that they 'have no hesitation in recommending that this system should be introduced throughout the whole of the 'Excise Department.' Page 44. Page 45.

An extract of one of the above Reports, viz., that on the Exchequer, dated 8th October 1831, is quoted as giving a clear and accurate description of this plan of accounts, which is further illustrated by some detailed observations of Mr. Abbott on the mercantile system of book-keeping. Ibid. Page 46.

In recommending this system of book-keeping for the Excise department, the Commissioners of Inquiry express their confidence, that they 'incur no risk of 'being censured for proposing a rash, inconsiderate, and visionary plan, because its 'applicability to accounts of a public character has been fully proved by the experience of the successful use of it, for several years, in France (as shown in the able 'reports of Dr. Bowring), in keeping the accounts of upwards of 80,000,000*l.* 'sterling of annual revenue and expenditure;—and because the plan has likewise 'been proved to be applicable to our own accounts, by the success of the introduction of it by the Lords of the Admiralty into the naval civil offices, and by the 'Commissioners of Woods and Forests into their department. Page 47.

The Commissioners recommend that the 'first step should be to arrange the 'accounts of a past year in books of double entry.' And they add, that as 'the 'success of the undertaking depends so much on these accounts being properly 'managed, they consider it very important that Mr. Abbott should be employed to 'perform this business.'

The following pages, 48, 49, 50, of the Report are devoted to a statement of the manner in which the above system of book-keeping should be applied in each of the several branches of the department in which accounts are kept; and the Commissioners of Inquiry then submit the following summary, as the general result of the several alterations which they have proposed, in the event of their being adopted:— Pages 48, 49, 50.

1st. The Commissioners of Excise will be divested of the character of public accountants.

2dly. The office and establishment of the Comptroller-General will be abolished.

3dly. The office and establishment of the Comptroller of Cash will be abolished.

4thly. The office of Auditor of Excise will be reformed and made efficient, and the establishment of it reduced.

5thly. The accounts of the Excise will be finally audited by the Auditors of Public Accounts.

6thly. The Excise accounts will be kept, according to the mercantile system of book-keeping, in the office of the Accountant-General.

Page 52. The total present expense of the account branches of the Excise department is stated to be £24,876. The total practical reductions, according to Mr. Abbott's

Page 57. report, are estimated at £15,256.

Page 56. The Commissioners of Inquiry state, that they have thought it right not to close their Report without referring to the opinion expressed by the Commissioners of Public Accounts of 1831, in their Report on the Exchequer, upon the expediency of having the whole of the gross revenue paid into the Exchequer: in the soundness of which opinion they express their concurrence. Accordingly, an extract from that Report is given, as well as the accounts of the charges of the collection of the

Page 53. Excise revenue of Great Britain and Ireland, and of payments out of such revenue, in its progress to the Exchequer, other than charges of collection, for the year ending 5th January, 1834; the former amounting to £1,078,902, and the latter to £121,109; the means of paying which, the Commissioners observe, was obtained by stopping the amount of them out of the gross revenue, in its progress to the Exchequer.

Page 56. The Commissioners advert to the fact of the other revenue departments being allowed to defray the charges of collection, and to make other payments, in the same way as the Excise, viz., by retaining a part of the gross revenue 'in its 'progress to the Exchequer;' the consequence of which, they observe, is, that £4,500,000 a year of the produce of the taxes are not paid into the Exchequer, contrary to the great principle of the constitution, which requires that the Exchequer should possess the means of securing the legal appropriation of the money levied on the public.

The Commissioners proceed to point out the course which would have to be pursued, in the event of the gross revenue being paid into the Exchequer, and of annual estimates being thereby rendered necessary to be submitted to Parliament of the sums which would be wanted for disbursements for charges of collection, as well as the measures which would be requisite with regard to the payments other than charges of collection. And they conclude their Report by the

Page 58. following brief summary of the measures they have recommended for the security of the revenue, viz.—

'An efficient and simple plan of keeping accounts; a control on the part of the 'Accountant-General, by means of the accounts, over the collectors and Receiver-'General; a further control over these officers by the Auditor of Excise; a con-'trol by the Treasury, through the Auditor, over the disbursements ordered by the 'Commissioners; a control over the whole department, and also over the Treasury, 'by the Auditors of Public Accounts; and, finally, a Parliamentary control, by 'requiring that no disbursements shall be made, unless they shall have been voted 'upon estimates.'

AUCTIONS.

TWELFTH REPORT. The Twelfth Report of the Commissioners of Inquiry relates to the duty on Auctions, which the Commissioners observe is different from all the other duties under the management of the Excise, with respect to its nature as an object of public revenue, and also with respect to the mode of charging and levying it; and, consequently, it is not liable to the same objections that have been urged against

those duties, on account of the injurious effects which arise from the application of Excise regulations to articles of produce or manufacture.

The Commissioners however observe, that though the objections against the tax on sales by auction are not of the same kind, they are perhaps equal in point of weight, to those urged against the other heads of duty—a restriction upon any of the lawful modes of transferring property being necessarily an interference with the very elements of commerce; and the public injury resulting from it to the country where it is imposed being in proportion to the extent of the commercial transactions of that country; whilst, at the same time, the selection of one description of transfer as a subject of taxation is liable to the further objection arising from its partiality and inequality of operation. Page 1.

An extract is quoted by the Commissioners from Mr. M'Culloch's Commercial Dictionary, relating to a tax called the '*alcavala*' in Spain, in illustration of the injurious character of taxes on the transfer of property, which concludes with the observation, that 'no inconsiderable portion of the recent improvements in Spain 'may be purely traced to the influence of the commutation of this tax (the *alcavala*) 'for an octroi, or duty at the gates of towns.' Page 2.

The Commissioners give a summary of the different Acts of Parliament, from the first imposition of a duty on sales by auction in Great Britain, by the 17th Geo. 3, c. 50, and in Ireland in 1797; and also an official statement of the varied and extensive list of articles which are at present exempted by law from the auction duty, and which, the Commissioners observe, are much more numerous than those that are liable to it—a fact of itself condemnatory of the principle of the tax. Ibid. Page 3, 4.

The following is stated to be the total produce of the auction duty in the year 1833:—

On Estates, Houses, Annuities, Ships, Plate, Jewels, &c.	On Household Furniture, Horses, Carriages, and all other Goods and Chattels.	Sheep's Wool.	Foreign Produce, the first Sale thereof.	Total Produce.
£92,185 9 4	£148,359 5 2	£10 1 6	£3,425 17 9	£243,980 13 9

The Excise regulations under which the auction duty is collected are contained in pages 5 and 6 of the Report, and the Commissioners of Inquiry advert to the fact which appears from them, that this tax, in a degree far beyond any other, is made to depend upon the agency of the class of traders by whom the business to which it relates is carried on—that the auctioneer in fact acts for the Government both as the assessor and the collector of the tax; and that it is, in a great measure, upon his personal agency and co-operation that the receipt of the revenue arising from it must depend—a circumstance which seems to be unavoidable, but which forms a decided objection to the principle of this duty. Pages 5 and 6.

The number of auctioneers in the United Kingdom, in the year 1833, is stated to have been as follows:—

In England . . .	3,040
Scotland	378
Ireland	268
United Kingdom	3,686

Page 7. A list of the witnesses examined by the Commission in England, Scotland, and Ireland, respectively, is given at page 7 of the Report, after which the Commis-
Page 8. sioners of Inquiry proceed to direct attention to the evidence of a deputation of seven of the most eminent auctioneers of London, representing the common interests of the trade, as settled at a previous general meeting.

The auctioneers' *licence* is the first point brought forward by the deputation, who state that it would be a great benefit to the trade, if instead of having the ordinary licence, as at present, of £5, with the obligation of taking out distinct licences for selling various kinds of property, amounting in all to £30, it should
Page 7. be sufficient to take out one general licence of £10, which should authorize the sale of any description of property.

Page 8. Another point in reference to which the deputation urge that relief should be extended to the auctioneers, relates to the bonds of their sureties, which must at present be annually renewed to the great inconvenience and annoyance of the principals in such bonds, who are thus obliged constantly to renew their applications to the friends who have entered into such security on their behalf. It is suggested that such securities should only be required to be renewed, when it became necessary in consequence of the death of any of the parties, or of other circumstances substantially affecting the value of the security.

Page 9. The most important however of the subjects discussed with the deputation, was the present rate of duty on sales by auction, especially those comprised in Class 1. viz., 7*d.* in the pound, equivalent to 3 per cent. on the amount of the purchase-money—an amount which, when combined with the ordinary stamps on the deeds of conveyance, and the high *ad valorem* stamp on the amount of the purchase-money, appears from the concurrent evidence of all the parties to the deputation, to have been the cause of a rapid and universal decrease in the number of actual sales by auction for some time past.

Ibid. Mr. Robins mentions two instances of the sales of extensive properties in Wales, in both of which the purchasers held back on the day of the sale by auction, but came forward on the second day, when the purchase could be effected by private contract, free from the auction duty.

Mr. Winstanley describes the present rate of duty as 'a complete obstacle to 'the sale of property;' that it 'in fact paralyses the transfer of property very much;' and he complains of the exemption from duty of all sales in the Court of Chancery,
Page 10. it being well known 'that many bills are filed in the Court of Chancery, when the 'property is large, for no other purpose than saving the auction duty, notwith-'standing the great amount of the law expenses.'

Mr. Rainy also describes the present rate of duty as 'an unequal, oppressive, 'and impolitic tax,' and he suggests that it should be altogether abolished, and that in lieu thereof 'there should be an additional *ad valorem* of 1 per cent. upon 'all transfers of real property conveyed by deed or written instrument, whether sold 'by auction or private contract.'

Ibid. Mr. Benjamin Wheatley suggests that both the revenue and the public would benefit by a reduction of the duty on miscellaneous property to 2½ per cent, and by making it at the same time liable whether bought in or not.

Ibid. Mr. Wheatley, as well as Mr. Evans, urge the hardship, in cases of books being returned as imperfect and put up a second time, that the proprietor should be subject to the duty on both sales.

Page 11. Mr. Dehany, the Solicitor of Excise, is decidedly of opinion that the duty with respect to real property 'ought to be entirely done away;' he states that 'large amounts of property are put up to auction, on which duty is never paid, it being

'bought in to avoid the duty; yet still all the machinery of catalogues, returns, '&c., is put in motion;' and that 'it is moreover, in direct opposition to the 'revenue derivable from conveyances.'

Mr. Dehany also admits that there are great defects in the existing auction law, arising principally, in his opinion, from the numerous exemptions, and that if the duty could be reduced, and the exemptions diminished, it would be very beneficial.

Mr. Hetherington, surveying-general-examiner, appears also to think that 'no 'great reliance can be placed on the due collection of this head of duty, in conse- 'quence of its depending almost wholly for its security on the declarations of the 'parties who are liable to pay it.' Page 11.

The mode of keeping the accounts at the head office is objected to by Mr. Evans, and Mr. Pawson Price, as 'not so well arranged, either for the purposes of 'check or despatch, as they might be.' Ibid.

A separate establishment for the accounting branch of the auction duties is maintained at an annual expense of £1,271. 16*s*. 9*d*. Ibid.

Scotland.

The deputation of auctioneers in Scotland complain of the regulation requiring the delivery of catalogues, and a notice, three days before the sale; the former of which, they state it to be frequently impracticable to prepare with precision; and that the latter drives many persons, compelled to make immediate sales, to make private sales on disadvantageous terms, causing much loss of business to the auctioneer and of revenue to the Government. The deputation suggests a notice of one day. Page 12.

They also entirely agree with the deputation in London on the subject of licences, and they propose that a general licence of £10, or £15, should be taken out, which should cover all the separate licences at present required.

The deputation at Glasgow complain also of the catalogues, which 'they assert 'to be of no practical use to the department, though the preparation of them is 'attended with great trouble and delay to themselves: they also agree in the 'suggestions on the subject of licences.'

All the important points above suggested are strongly urged and confirmed by Mr. Brown, an eminent auctioneer of Aberdeen; viz., one licence for the sale of every description of property—notices of sales to be shortened—catalogues not to be required, but a regular book to supersede them—the annual renewal of the bonds of security to be dispensed with—all exemptions to be abolished, except when the property is insufficient to pay the just and lawful debts of the proprietor—and property sold in large masses to pay a less duty per cent., so as not to discourage sales. Page 13.

Mr. Cornwall, the collector of Edinburgh, advocates the abolition of all exemptions, and a low rate of duty; and Mr. Dumbreck, the collector of Perth, also objects to the numerous exemptions.

Ireland.

It does not appear that any auctioneers attended the Commission in Dublin. The fact of there being 268 licensed auctioneers in Ireland, and under £10,000 of duty received last year, is alluded to as a proof that there must be considerable evasion of duty in Ireland. Mr. Pape, the collector of Dublin, points to some differences in the law and practice in England and Ireland, and he entirely concurs in the suggestion of having one increased general licence, instead of the various Page 14.

separate licences, as at present, and is of opinion that such an alteration would be universally well received in Ireland.

Prosecutions Page 15.

Under the head of Prosecutions for Offences against the Auction Laws, which are described to be great and increasing, the Commissioners of Inquiry advert to the fact of the great majority of these cases having ended in compromise, and they repeat the objections urged by them in a preceding Report against that mode of dealing with offences arising under the Excise Laws; there being, perhaps, no case in which public exposure, and the notoriety derived from a formal trial and conviction, is more desirable than in that of the fraudulent auctioneer.

Seventh Report, Part II. Page 43.

Page 15.

In proceeding to submit the results of their consideration of the preceding evidence and suggestions, the Commissioners of Inquiry urge the strong objections which exist against the principle and object of this head of Excise revenue, which was first imposed during the American war, and which the Commissioners conceive to have been borne with patience, solely in consequence of the exemptions, either direct or indirect, which the more powerful interests of the country, manufacturing and agricultural, have succeeded in obtaining from its operation; and in justification of their condemnation of the tax the Commissioners consider it sufficient to advert to the following facts, viz.:—

Page 16.

1st. That the only practical security for the collection of the duty is the declaration of the auctioneer; and—

2d. That the tax must necessarily be accompanied by a complicated and continually increasing list of exemptions, affording constant occasion for dispute and evasion of duty, and in which the heads of exception are much more numerous than the heads of charge.

The Commissioners do not concur in the suggestion of reducing the duty, and abolishing the exemptions, being of opinion that the only remedy for the evil must be found in the total abolition of the duty so soon as circumstances will admit of such a measure. So long, however, as the duty shall continue, the Commissioners recommend,—

1st. The assimilation of the law in Great Britain and Ireland with respect to the rate of duty, and the regulations for its collection.

2d. The total repeal of the duty upon sales by auction of all descriptions of property, for the transfer of which a deed or writing liable to a stamp is required;

Page 17.

and if that cannot be conceded without a substitute, that a small additional *ad valorem* stamp on the amount of the purchase-money should be charged on all such transfers.

3d. The repeal of the existing regulations for licences to auctioneers, and in lieu thereof one general annual rate of licence to be fixed at the rate of £10, to authorize the sale of all descriptions of property.

4th. The bonds of the auctioneers to be renewed only when specially required by some change in the persons or circumstances of the parties to such bonds.

5th. The repeal of the regulations requiring the preparation and delivery of catalogues—a correct book of account, containing entries of each sale—of the lots sold—of the prices paid—or at which bought in, to be substituted in lieu thereof.

6th. One day's notice, instead of three, to be considered sufficient.

7th. The repeal of the present duty of 2*d.* per lb. on sheep's wool of home

growth, the produce of which, in the year 1833, amounted, in the whole of the United Kingdom, to £10. 1*s.* 6*d.* only; and that wool of this description, when sold for the first time, should, like other agricultural produce, be exempted from duty.

Page 18.

The Commissioners of Inquiry conclude their Report by adverting to a suggestion for the transfer of the collection of the auction duties to the department of Stamps and Taxes, with the duties of which it is more analogous, and the officers of which, in their several characters of distributors, sub-distributors, inspectors, surveyors, assessors, and collectors, are extensively distributed over every part of the United Kingdom. By such transfer the department of Excise, whose superintendence over the actual proceedings at sales is acknowledged to be almost nominal, would be the better enabled to give its undivided attention to the few great and productive heads of Excise duty; and Mr. Wood, the Chairman of the Board of Stamps and Taxes, gives it as his deliberate opinion, confirmed by that of his Board collectively, as well as of the Secretary and Solicitor, that such transfer might be made with great facility and convenience, and with but a small additional expense to the department of Stamps and Taxes, in the shape almost entirely of an increased per-centage to the sub-distributors.

The Commissioners, however, refrain from offering a direct recommendation for such transfer, being of opinion that the time must be considered as approaching when the number of revenue Boards must be reduced from three to two, the one to be intrusted, as at present, with the management and collection of the external or Custom Duties, and the other with the management and collection of the internal taxation of every description throughout the United Kingdom.

GLASS.

THIRTEENTH REPORT.

The Thirteenth Report of the Commissioners of Inquiry relates to the duties upon glass, and is divided into four heads; viz.—

The first, containing a summary, which is given in pages 3 to 10 of the Report, of the principal statutes by which duties upon glass have been imposed, commencing with the earliest Act, viz., the 6th and 7th of Wm. and Mary, down to the last statute, viz., the 2d and 3d Wm. 4, c. 102, and a statement, which is contained in pages 10 to 16 of the Report, of the printed regulations of the Excise for giving effect to the provisions of the above laws.

The second, containing a series of accounts, shewing the rates and amounts of the glass duties in each year since 1770 (see pages 16 to 20 of the Report).

The third, containing a statement of, and reference to, the examinations taken in England, Scotland, and Ireland, upon each head of glass duty; and—

The fourth, submitting the general observations and recommendations of the Commissioners of Inquiry upon the whole subject.

Page 16.

The Commissioners of Inquiry very briefly comment upon the complicated Excise regulations, a very slight examination of which they state, will be sufficient to shew in how great a degree they must interfere with the process of manufacture, and at how great a disadvantage the business must be carried on when every part of the process (which is one depending peculiarly for its success on the application of scientific principles to the various combinations of the materials used either as fluxes or to form the basis of the product, and especially to the due regulation of heat, both as to its intensity and its duration) is subjected under all

circumstances, however various, to a uniform system of regulations prescribed by Act of Parliament.

Page 20. The Commissioners of Inquiry call especial attention to the tables of the rates and amounts of the glass duties since 1770, of which they give a brief analysis, as shewing the following results: viz.—

Page 21. That the increase of the produce of the duties on *flint glass* bears no proportion to the increase of consumption which must have taken place with the increase of population; the duties in 1833, when the rate was only 49*s.* per cwt., having amounted to nearly the same sum as in 1806, an interval of twenty-seven years, and when the rate was 56*s.* per cwt.

That the duty on *plate glass* has, on the contrary, progressively increased since 1820, when it was lowered to its present amount, viz., £3 per cwt., the produce in 1834, at that rate of charge, having been considerably more than in 1813, when the rate was £4. 18*s.* per cwt.

Page 22. That the duty on *crown glass* has constantly increased under the same rate of duty since 1813, when that rate, viz., £3. 13*s.* 6*d.* per cwt. was imposed.

That the duty on *broad glass* does not show any material difference in the produce since 1813, when the present rate of £1. 10*s.* per cwt. was imposed.

The number of entered glass-houses, and the amount of duty received from them in 1833, in England, Scotland, and Ireland, respectively, is stated as follows: viz.—

	No. of Houses.	Amount of Duty.
In England	106	£680,084 1 $8\frac{1}{4}$
„ Scotland	10	45,491 14 6
„ Ireland	10	22,399 19 $0\frac{1}{2}$

Page 23. The expense of collecting the duties on glass appears to be estimated by the Board of Excise at between £17,000 and £18,000. The Commissioners of Inquiry consider this statement to be considerably below the real cost of the survey, and state their belief, that amongst all the growing-duty trades, including soap, there is not one upon which the survey is maintained at so heavy an expense as upon glass; and that taking the number of glass-houses in the United Kingdom at 130, many of which require the constant attendance of three officers, the cost of the mere survey cannot be estimated at less than £25,000 per annum.

The gross and net receipt under this head of revenue in the United Kingdom, in 1834, are specially stated at page 23 of the Report, as shewing, from the large amount of difference between the two, amounting to no less than £250,377, the strong grounds of objection which exist against the tax on glass, the gross receipt having been £916,822, the net receipt £666,445, the latter sum being subject to the further deduction of the cost of collection.

Pages 24 and 25. A list of the witnesses examined is given at pages 24 and 25 of the Report, and the Commissioners then proceed to state the result of the examinations, commencing with those at Newcastle, the manufacturers at which place are stated to pay, as regards flint and plate glass, one-fourth part—as to crown and broad glass, about one-third part,—and as to bottle glass, between one-fourth and one-fifth part of the amount charged in all the rest of the United Kingdom.

Crown Glass.

The following may be briefly stated to be the results of the examination of a deputation of *crown-glass* manufacturers at Newcastle; viz.—

Page 25. That so long as the present duties remain, the deputation were not prepared to suggest any improvement in the mode of charging and collecting them.

That repeated instances of fraud have brought down the prices of the article so low, that for the last two or three years the trade has been to the honest manufacturer wholly unproductive. Page 25.

That with regard to such cases of fraud, the system of compromise pursued by the Excise has been productive of the most injurious consequences, 'the same 'parties having done the same thing once, twice, and thrice, and they have always 'been compromised and not brought into the Exchequer. Ibid.

That there are many regulations or restrictions by the Act of Parliament, which, if carried rigidly into effect, would occasion very strong grievances, but which are not carried into effect because they are impracticable. Page 26.

That the time for which glass, after it is made, is required to be left in the weighing-room, in order to give the supervisor an opportunity of re-weighing it, should be reduced from six hours to three. Ibid.

That on entering glass for exportation a Customs duty of 10*s.* per cwt. *ad valorem* is charged, which per-centage is taken upon the home value of the glass, that is, upon the price of the article including the duty, instead of being taken upon the value after deducting the drawback, so that they pay a duty upon a duty, which makes the charge 200 per cent. at least more than it ought to be. Ibid.

That the export is also subject to a heavy charge in the shape of stamp duty on the bond and debenture, which being the same whether the consignment be great or small, amounts to a prohibition against the shipment of small quantities, which would otherwise frequently take place—that, in fact, the tax on the British manufacture is so heavy as almost to have closed every opening to the foreign export trade. Ibid.

That in making allowance of the drawback for exportation, the Excise make no allowance for fractions of pounds, which, when the packages are much subdivided, and the exportation is large, is so considerable as to have amounted in one instance to £800. Ibid.

That there is great loss on crown glass, when exported in whole tables, in consequence of the drawback not being received when the tables break, but that when exported in squares, the allowance is quite sufficient, which is explained by the fact of the amount of the duty only, viz. £3. 13*s.* 6*d.* per cwt. being allowed in the former case, whilst an increased drawback amounting to £4. 18*s.* is allowed in the latter, to compensate for the waste which necessarily arises in cutting tables into squares. Ibid.

That the inferior article called German sheet glass is manufactured almost solely for exportation, in consequence of the profit arising from the excessive drawback, which is estimated by Mr. Hetherington, who considers the law defective in this respect, at 33 per cent. on the amount of the duty. Pages 27, 28.

The above appear to have been the principal points brought forward by the deputation of crown-glass manufacturers at Newcastle.

The evidence of Mr. Chance, of the firm of Chance and Hartley at Birmingham, which is stated to be the greatest crown glass-works now in England, is specially referred to as containing much valuable information in reference to the manufacture of window glass, and particularly as to the state of that manufacture in foreign countries, and to the prospects of the British manufacturer of obtaining a great extension of his market for this important branch of trade. Mr. Chance alludes to the great advantages of the system of charging the duty on the finished goods as they come out of the annealing arch, instead of the mode of charging by the gauge of the fluxed metal in the pots, which was formerly used with respect to crown glass, and still is the practice in regard to flint glass, although Mr. Chance states that the regulations applicable to the former mode are Page 28. Page 30.

still retained, but without forming any check, or answering any useful purpose
Page 28. whatever. With respect to frauds on the revenue, Mr. Chance joins with the deputation at Newcastle, in expressing a strong opinion against the system of repeated compromises with the same delinquents; upon which point the Commissioners of Inquiry repeat their opinion, 'that such a course is wholly 'inconsistent with what is justly due, as well to the public as to the fair trader.'

Page 29. A restriction on the manufacture of crown glass, under which it cannot be made of greater thickness than one-ninth of an inch, arising out of the frauds formerly committed by exporting crown glass for the purpose of obtaining the plate-glass drawback, is mentioned by Mr. Chance, and alluded to by the Commissioners, as requiring attention and alteration, and as affording a 'striking example of 'the direct injury arising to manufacturers from the interference of Excise 'regulations, the evils of which are so frequently permitted to remain, after the
Ibid. 'grounds on which they were imposed have ceased.' The present duty on crown glass is stated by Mr. Chance to be at the rate of 200 to 250 per cent. on the cost price of the manufacture.

The evidence of Mr. Chance is directly opposed to that of the Newcastle deputation, as to the inferiority of German sheet glass, and the small amount of its consumption, except as an article of export; on the contrary, he asserts that this description of glass has superseded all other kinds of window glass on the continent, and that its use is rapidly extending in this country.

Spread Glass.

The demand for spread glass is stated by Mr. Thomas Dunn, of Newcastle, to be so small, that they cannot keep the house at work the whole year, but lie idle three months. Mr. Dunn further states, that if the duty was repealed, spread glass would not be made at all, for they could make crown nearly as cheap.

Flint Glass.

Pages 30 to 36. With regard to flint glass, the whole of the evidence taken by the Commissioners of Inquiry appears to have concurred in shewing the ruinous state of the trade to the legal manufacturer, in consequence of the great extent to which the revenue has been evaded, as well in licensed as in unlicensed houses—a fact which is strongly urged in a memorial to the Lords of the Treasury from the flint-glass manufacturers of England, which is inserted at page 33 of the Report. Mr.
Page 34. Hawkes, the member for Dudley, distinctly states that his own business, which is one of the best established in the kingdom, has been actually relinquished by two members of his family, after an experience of the fruitlessness of any attempt to carry it on successfully, and at the same time legitimately.

Page 35. Mr. Pellatt, the representative of one of the leading flint-glass establishments in the kingdom, states, that he has recently relinquished the business of his manufactory, from having found it to be wholly unremunerating, in consequence of the com-
Page 34. petition with those who evaded the duty; such evasion of duty being estimated by the deputation of flint-glass manufacturers to be, in London alone, to the extent of £65,000 annually, in addition to the further fraud which is stated to have been carried on at the public expense, to a very great extent, by obtaining the drawback on exportation for goods which have never been charged with duty.

The Chancellor of the Exchequer having reduced the duty on flint glass to one third of its present amount, viz., from 6*d.* to 2*d.* per lb., agreably to the wishes

of the manufacturers and to the recommendations of the Commissioners, there appears to be but little doubt that the legal manufacture will rapidly recover from its present depressed condition, and be again in a state of activity that shall be alike remunerative to the manufacturer and to the public revenue.

Bottle Glass.

A numerous deputation, representing the interests of the bottle-glass manufacturers, attended the Commissioners of Inquiry at Newcastle, and appears to have represented very strongly the 'injurious interference of the Excise 'regulations with the most essential operations of this branch of the manu-'facture,' and to have afforded 'another instance in addition to those referred 'to in the examination of Mr. Chance, in which the manufacturer has been 'permitted to continue subject to the injury and inconvenience arising from the 'regulation, although the purpose for which it was originally devised and imposed 'has, from a change of circumstances, or from an alteration of the law itself, 'become either wholly, or in a great degree, unattainable.' Page 36. Page 37.

Mr. Cuthbert, a member of the deputation, adverts to the fact of the duty having been originally 'charged on the bottles by the gauge, when it was necessary for the 'officer to gauge and so on; but the duty being changed, and being now on the 'manufactured goods,' Mr. Cuthbert observes, that 'all those notices which were 'formerly necessary, but which the manufacturers now describe to be as prejudi-'cial as they are useless, became unnecessary; but still the machinery all went on 'as it was before.' Ibid.

The Newcastle deputation suggest a change in the mode of taking the duty on glass bottles, by charging it by the tale or number of bottles instead of by their weight as at present, and, in support of this suggestion, they refer to the opinion of Mr. Matthew Harrison, who has long been known as one of the principal merchants in the bottle trade.

The Commissioners of Inquiry, however, state 'that the preponderance of 'opinions which they have received on this point is decidedly adverse to the pro-'posed change, and that they therefore do not feel justified in recommending it.' Ibid.

The necessity of paying duty for broken bottles, the same as for whole ones, is also complained of by the deputation, with apparent reason, as another prejudicial consequence of the continued application of the system of charging the duty by the gauge of the materials, after that system has been superseded by making the charge on the weight of the manufactured article.

A more important point, however, is suggested by the deputation for consideration, viz., the prohibition under which they labour against making use of the *refuse* of the crown-glass manufacturers, called *crown cullet*, which is described as being thrown away upon the ballast-hills, and as being 'utterly useless for making 'crown-glass; but in the bottle glass, as being a cheaper material than any that 'can be used,' and of which Mr. Cuthbert says, 'I have no doubt, if our hills 'were dug up, there are *hundreds of tons* of it buried.' Page 38.

The Commissioners of Excise consider this refuse 'an improper thing to be used 'in common bottle metal,' upon the ground 'that it would make the goods so fine 'that it would bring them into competition with flint glass.'

The Commissioners of Inquiry consider it 'hardly possible to imagine an in-'stance in which the injurious operation of Excise regulations could be placed in a 'stronger light.'

The same complaint respecting the insufficiency of the drawback allowed on Pages 38, 39.

exportation is made by the deputation of bottle manufacturers as was urged by the manufacturers of crown glass. In reference to this point, one of the deputation asserts, that in consequence of the extent of breakage, &c. 'all bottles 'exported from London are saddled with a duty of 10 per cent. upon the present 'duty.'

Page 39. The deputation claim, upon the ground of the abolition of the stone-bottle duty, to be released from the 'prohibition to which they are subjected against making 'any vessel of bottle-glass materials of a less capacity than six ounces,'—a restriction, they add, which in its operation is peculiarly objectionable, in consequence of its being felt most severely by the poorest class of purchasers, who are thus compelled to have the numerous articles of domestic use required by them, especially medicines, 'in a flint glass bottle,' the cheapest quality of glass being applied to such purposes in every country of Europe except England.

Plate Glass.

Page 41. The drawback is the first point alluded to under the head of plate glass, in reference to which it is unnecessary to say more than that until the passing of the Act 59 Geo. 3, c. 115, by which it was fixed at its present rate, the regulations afforded an undue advantage to the exporter, to the great loss of the public revenue, the consequence of which was a very considerable export, 'merely for the sake of 'getting the drawback.'

Pages 42, 43. The deputation of plate-glass manufacturers who attended the Commissioners at Newcastle, represent the insufficiency of the allowances of 50 per cent. as to cast plate glass, and of 33 per cent. as to blown plate glass, to cover the losses to which they are subject from 'skimmings, moyls, and squarings,' and particularly from breakage of the melting-pots, 'the average breakage in a year being estimated 'at not less than eighty pots, by which the manufacturer is subject to an indirect 'charge of £400 in each year.'

Page 43. Mr. Cockburn, the governor of the British Plate Glass Company, confirms these representations of the Newcastle manufacturers, as to the present insufficiency of the allowances; and the Commissioners of Inquiry suggest the renewed consideration of the subject by the Board of Excise, and the alteration of the law, if on such consideration it should be found expedient.

Page 44. The examination of Mr. Cockburn contains some interesting information on the comparative state of the manufacture of plate glass in France and Great Britain, the result of which comparison is satisfactory, inasmuch as it shews, that by the application of skill and machinery we are enabled to produce plates of a superior size to any that are produced in foreign manufactories, and that in all the larger sizes of plates the price in England is lower than in other countries.

It is added, however, as a striking instance of the injurious effects of our high Excise duties, that with respect to the *smaller plates*, in which the amount of duty necessarily forms a large component part in the price of the goods, the English manufacturer is universally undersold in the French and other foreign markets.

SCOTLAND.

Pages 44, 45. The principal feature of that part of the Report which relates to Scotland consists in the important fact of some of the largest glass manufacturers having ceased to work, entirely in consequence of the depressed state of the trade, caused by the operation of the Excise laws, and the extent to which the duties are evaded. Mr. Brown,

the resident partner in a considerable glass manufactory at Alloa, who represents himself to have been engaged in establishing one of the finest glass works in the kingdom at an expense of more than £30,000, states that his establishment ceased from working, in consequence of the depression of price and want of trade, caused by the competition of similar goods to those manufactured by himself being sold at such inferior prices as evidently to show that the duties upon them had been evaded. To these circumstances Mr. Brown attributes the loss of a profitable trade with the United States.

Dr. Macfarlane and Mr. Turnbull, of the Leith Glass Company, the capital of which amounted to £135,000, confirm the fact of the general depression of the glass trade in Scotland; and represent the 'necessity of advancing the amount of 'the duties before they could ensure a sale of the goods produced,' as having been one of the principal obstacles to their carrying on their works; in illustration of which they state, that when the last reduction in the duty took place, they lost several thousand pounds by having glass on hand to the amount of nearly £20,000.

Dr. Macfarlane states, that having applied to the Treasury unsuccessfully for permission to bond the glass before payment of duty, they 'stopped their works 'three years ago, at which period they paid off 108 men to whom they gave 'employment.'

The following three points of complaint were urged by this deputation, as being seriously felt in the present depressed state of the glass trade in Scotland, viz.— Page 46.

1st. The loss arising from the duty paid on the great number of bottles that are broken.

2dly. The loss to the trade arising from a deficiency of export officers.

3dly. The loss arising from the export duty being charged *ad valorem*, including the amount of the inland duty.

The evidence of Mr. John Watson and Mr. Frederick Pellatt, of the Clyde Flint Glass-works, is specially referred to by the Commissioners of Inquiry, as confirming the accounts of the extensive prevalence of smuggling, or of the illicit manufacture of flint glass in London. Ibid.

Mr. Pellatt states, that even in so distant a market as that of Glasgow 'we can 'purchase particular articles, smelling bottles, and so on, and can sell them at 25 'per cent. profit.'

Mr. John Geddes, proprietor of the Verreville Glass-works, on the Clyde, not only confirms the general evasion of the duty on flint glass, but pronounces that duty to be, beyond any other head of Excise duty, productive of injury and inconvenience to the manufacturer, and states that he does not manufacture one-half of the quantity which he should produce if he were left to follow his own course of working. Page 47.

Ireland.

The evidence given before the Commissioners of Inquiry in Ireland, paints in still stronger colours the depressed state of the glass manufacture in that country since the imposition of the duty in 1825. At that period it is stated that 'there 'was one bottle house, and four flint glass houses in Dublin, doing extensive 'business; but that at present, bottle glass is made to a very limited extent in that 'city, and only one flint house is actually at work; that there were two establish-'ments at Cork, of which only one remains; one at Waterford, where at present 'there is none; and three at Belfast, of which only one remains.' Page 48

Page 51. This evidence also tends to confirm the fact of the great and increasing extent of the illicit manufacture of glass in Dublin, for the carrying on of which Mr. Crean states that the best of the cullet, or broken glass, is all bought up at a good price for the illicit houses.

Pages 51 to 54. The injurious effects of the Excise regulations, in preventing the application of the various kinds of glass to some of the most important purposes connected with the arts and sciences, are strongly pointed out by the Commissioners of Inquiry; and the evidence of Mr. Aikin, the Secretary to the Society of Arts; of Page 52. Mr. Dollond, the eminent manufacturer of optical instruments; and of Mr. Page 53. Frederick Fincham, an extensive manufacturing chemist,—all of them gentlemen eminently conversant with the subject, are specially referred to, in proof of the impediments which these regulations interpose, amounting in many cases to a complete bar, in the way of those experimental researches which are necessary for the adequate pursuit of objects connected with some of the most important branches of science.

Page 52. Mr. Dollond describes very forcibly, in a letter which is inserted in the Report, the difficulties with which he has had to contend, in consequence of Excise regulations, in his attempts to improve his instruments, it appearing that he is almost entirely dependent upon foreign manufacturers for the supply of that particular kind of glass which is required for the large telescopes, and which he is willing to buy at almost any price, but which, from the extreme care required in its manufacture, is not always to be procured. Mr. Dollond states, therefore, that it would be a great advantage if it could be manufactured at home; but he adds, 'as I found that every experiment must have the same permission, 'and as that could only be obtained through petition that took three or four 'months to get through, I gave them up in despair; and if the manufacture 'was not shackled with the Excise restrictions, which are essential to prevent 'fraud, we should be enabled to accomplish the object required, and make a 'superior article to that of foreign manufacture.'

Page 53. Mr. Fincham describes his having been prevented by the direct interference of the Excise from prosecuting his improvements, which consisted principally in making green or bottle glass of a quality far superior to any that had hitherto been produced in this country, such interference having taken place upon the ground that 'he produced an article so good that it could not be sufficiently 'distinguished from flint glass.'

The Commissioners of Inquiry justly observe, that in a national point of view, few things could be considered as more deserving of encouragement than such an application of science as that put in practice by Mr. Fincham, to the promotion of one of the most useful of native manufactures; and which in this instance becomes of the more importance from the fact of the green glass being so much better adapted to some purposes of high importance in the arts, connected with chemical operations and experiments, than flint glass, upon which acid operates in consequence of the oxide of lead which is used in its preparation. The conse-
Page 54. quence is, that our chemists are for many purposes 'obliged to have recourse to 'vessels of green glass made in other countries,' and that in this instance, therefore, as in the case of the glass for telescopes, we are dependent upon foreign manufacture, although possessing within ourselves the means and resources of manufacturing the glass required of the best possible description.

Ibid. The prohibition which the practical effect of the regulations imposes on the

manufacture of the beautiful coloured glass called ruby, is clearly described by Mr. Bower, of the Hunslet Glass-works near Leeds.

Sir Francis Doyle, the Chairman of the Board of Excise, whose evidence is referred to at pages 54 and 55 of the Report, appears to consider the statements of the great prevalence of this fraudulent manufacture to have been much exaggerated; in regard to which opinion the Commissioners of Inquiry observe that, for obvious reasons, it is not probable that such full and complete information could be brought under the notice of the members of the Board of Excise, as would be obtained by persons not connected with the department. Pages 54 and 55.

The result of the preceding statement may be anticipated. The Commissioners of Inquiry, in their concluding observations and recommendations, observe, 'we are satisfied that if we had the opportunity of pursuing our inquiries 'on this complicated subject into all the details which belong to it, the impolicy Page 55. ' and evil consequences of the tax, as regards the interests of the native manufacturer ' and consumer, and also of our foreign commerce, would appear in so strong a ' light, when compared with the amount of net revenue produced from it, as to call ' for its general condemnation.' With regard to *flint glass* the Commissioners observe, that from all the evidence which they have received, (with the single exception of the opinion of the Chairman of the Board of Excise,) 'they are satisfied that ' unless some material change shall take place, the revenue from flint glass must in Page 56. ' a great degree be sacrificed, and that the persons who carry on that manufacture, ' under the regulations, and subject to the duties prescribed by law, must either be ' driven out of the trade, or left to carry it on at a ruinous loss.'

With this impression the Commissioners urge that the flint glass duty should be Page 57. among the first to be selected for total abolition, and that if the financial arrangements of the Government will not admit of the adoption of so desirable a measure, they suggest that the duty should be reduced by two-thirds, viz., from 6*d.* to 2*d.* per pound—a reduction which they are assured, both by manufacturers and officers of Excise, 'would go far towards relieving the trade in flint glass from the state of ' insecurity and depression in which it is at present placed, and more especially ' would enable the fair trader to carry on his trade successfully and free from that ' ruinous competion to which he is at present exposed, in consequense of the evasion ' of duty by the fraudulent manufacturers, as well licensed as unlicensed.'

With regard to *Plate Glass*, the Commissioners of Inquiry recommend a re- Page 58. duction of the duty to one-half; and further, that there should be a relaxation of the regulation which requires the imperfect metal to be worked up, that the plates may be afterwards broken, before a return of duty can be obtained—that the prohibition against making plate glass beyond a certain thickness be done away—that the allowance for waste on plate glass blown, should be the same as on that which is cast, viz., one-half, instead of one-third—and, lastly, that allowance should be made for the loss sustained by the breakage of the smaller pots.

With regard to *Crown and German Sheet Glass* also, the Commissioners Page 59. strongly urge a reduction of the duty, and they advert to the curious and important fact, that out of 4,000,000 of houses in the United Kingdom, 380,000 only pay the window-tax, leaving no less than 3,200,000 houses which would not be benefited by a repeal of the window-tax, but would gain a direct advantage, equally with those

which do pay the tax, by a reduction in the price of glass. The Commissioners also recommend alterations in regard to the Customs' duty of 10*s.* on exportation —the present mode of calculating the drawback—the entries on exportation—the notices—and to the time during which crown glass is required to be kept in the weighing-room, after being manufactured, which the Commissioners recommend should be reduced from six hours to four.

With regard to *Broad or Spread Glass*, the Commissioners do not offer any suggestions.

The fact of one-half of the duty charged on *Bottle Glass* being returned in the shape of drawback, is adverted to by the Commissioners of Inquiry, as alone affording sufficient grounds for recommending the total repeal of this tax. They recommend however during its continuance—alterations in the regulations relating to the annealing-arches;—that crown cullet may be used in making bottles;—that the restriction which prohibits the making vessels of bottle glass of a capacity less than six ounces be abolished;—and that allowance for broken bottles should be made in calculating the drawback.

The Commissioners of Inquiry conclude by a general recapitulation of the results of their inquiries in regard to this tax—all in fact condemnatory of it, and tending to shew—that it operates as a direct tax on industry,—that by the additions artificially made to the price by the amount of the duty, and by the increased cost of production in consequence of the regulations, the consumption of the article is checked,—the employment of labour and capital proportionately restrained,—and the progress in the accumulation of national wealth unnecessarily retarded;—that the Excise regulations have been productive of highly injurious conse-

Page 61. quences, by preventing the free progress of invention and improvement; first, in the manufacture of glass itself, and secondly, in the numerous other arts and sciences to which glass is subsidiary;—that a further ground of objection consists in the large proportion of the tax which is repaid in drawback, amounting to no less than one-third of the gross sum collected; and—that the duty and

Page 62. regulations operate as a direct impediment to our successful competition in this branch of trade with foreign countries.

The Commissioners of Inquiry conclude 'by urging a total repeal of these 'duties on glass, at the earliest possible period, and by expressing their conviction 'that no tax can combine more objections, or be more at variance with all sound 'principles of taxation, than this duty on glass.'

PAPER.

FOURTEENTH REPORT. This Report opens with a recital of the Acts of Parliament under which the paper duties are collected, commencing with that by which such duties were first imposed, viz. the 10th Anne, c. 19, dated in 1711, which recites, as a reason for the grant, the necessity of raising large 'supplies of money to carry on the

Page 4. 'present war,' until your Majesty shall be enabled to establish a good and lasting peace.'

The duties on paper were first levied in Ireland by the 38th Geo. 3, c. 5, and

were charged by a rate on the machinery employed in the manufacture. They were assimilated to the duties in Great Britain by the 5th Geo. 4, c. 55.

The rates and amounts of the paper duties since 1770 are stated in a return in the Appendix, which was of too voluminous a nature to insert in the body of the Report. Appendix No. 16.

The gross receipt in 1834 was £833,822. 12*s*. 4*d*., the net receipt £771,162. 13*s*., from which latter sum the charges of collection are to be deducted. Page 4.

A drawback of the whole duty is allowed on all paper made in the United Kingdom on exportation; and by the 43d Geo. 3, c. 69, and 5 Geo. 4, c. 55, allowances of duty were granted to clothiers, hot-pressers, and to the universities, which amounted, with the drawback, in 1834, to £62,659. 19*s*. 4*d*.

A licence duty of £4 is charged on all manufacturers of paper.

A list of the witnesses examined is given in pages 4 and 5 of the Report, and in the following pages, 6 to 10, will be found a full detailed statement of the regulations of the Excise under which the several duties upon paper are collected. Pages 4 and 5.

The Commissioners advert to the important advantage which is enjoyed by the paper-makers under these regulations; viz. that unlike other growing-duty traders, they have 'the process of their manufacture exempt from Excise interference,' to which exemption the Commissioners attribute 'the very great progress which has 'been made in the application of various improvements to this manufacture, espe-'cially those arising from the extensive introduction of machinery, which have 'enabled the manufacturers, by combining the two processes of making and drying 'the paper through the operation of large cylinders heated by steam, to complete 'in a few minutes a quantity of paper which formerly occupied a period of as many 'weeks.'

Injurious Effects of the Separation of Paper into Two Classes.

The separation of paper into two classes by the 43d Geo. 3, c. 69, with two rates of duty, appears from the concurrent testimony of almost all the witnesses examined upon the point, to be attended with the most injurious effects. This separation was effected by the 43d Geo. 3, c. 69, by which it was enacted that all paper and paste-board should be considered first class, and subject to 3*d*. per lb. duty, unless made *wholly* out of old tarred rope and cordage, *without extracting therefrom the pitch or tar, or any part thereof,* and without any mixture of other materials therewith. Pages 10 to 14.

It appears from the evidence of Mr. Dickinson, the chairman of the deputation of London paper-makers, and himself an eminent and extensive manufacturer, as well as from that of Mr. Gater and Mr. Gaussen, also considerable manufacturers, and which is confirmed by the deputation of paper-makers at Glasgow:— Pages 11 and 12. Page 12. Page 13.

1st. That old tarred rope, which during the war, and before chain-cables came into use, was worth £4 to £5, or less, is now worth £11 to £12 per ton.

2dly. That while old tarred rope has so much increased in price, some sorts of first-class materials have so much declined in value as to be worth only £3. 10*s*. to £4 per ton.

3dly. That it has been found practicable, without extracting the pitch or tar of the old rope, completely to neutralize the smell of it; the result of all which is that that which at the time the law was settled, formed a good practical distinction between first and second-class papers, has long ceased to be so; and that a very extensive evasion of the law, by the use of first-class materials in second-class paper, is the consequence.

Page 13. The department of Excise acknowledge that frequent complaints and disputes arise upon the subject; that it is difficult to distinguish between the two; and that one rate of duty would be infinitely preferable to two.

It is almost superfluous to add, that the continuance of the present classification is condemned by the Commissioners of Inquiry, as calculated to produce consequences highly injurious, both to the manufacturer and to the revenue.

Injurious Effects of the high Duty on the First-Class Paper.

Page 15. The injurious effects produced by the present high rate of duty on first-class paper is the next point adverted to, in reference to which, in consequence of the decline which has taken place in the price of paper, the rate of duty is described as amounting now to double what it was, and as forming a great check on the consumption of paper, as well as a great inducement to avoid paying the duty; the rate of profit therefore to the manufacturer has been reduced so low, by the competition with the smuggler, that a very large proportion of the capital vested in mills and machinery is represented as affording no return. On the inferior descriptions of wrapping-paper the rate of duty is stated to be not less than 200 per cent., and on the finer sorts such as printing paper, it is 50 per cent.

The frauds on paper in Ireland are stated by Mr. Saurin, the solicitor for Ireland, and by Mr. Plunkett, the inspector of the revenue police, and Mr. Ryan, the collector for Londonderry, to exist to an enormous amount.

Page 16. The prejudicial effect of the high duty in reference to paper used in the printing of books is forcibly demonstrated by the Commissioners of Inquiry, and is illustrated by references to Mr. M'Culloch's Commercial Dictionary, and to the evidences of Messrs. Knight and Parker, the publishers of the Penny and Saturday Magazines.

The demand for books is stated to be so extremely uncertain, that in a case where a publisher calculates, from the best information, the probable sale of 1000 copies of a work, he perhaps does not sell 500 copies, or even so many as 250 copies. The duty however has been paid on the whole 1000 copies, and therefore adds materially to the loss resulting from the speculation.

The duty on the paper employed in a work such as the Penny Cyclopædia is estimated by Mr. Knight at one-fifth of the whole; and he states that such a speculation, which now pays at 50,000 copies, would, if the duty were reduced one-half, pay at 40,000 copies, and if entirely repealed at 30,000 copies.

Mr. Knight further expresses his opinion, that a considerable reduction of the paper duty would call numerous such works into existence.

The operation of the duty on the ordinary volume is estimated by the London deputation at from 1*s.* to 2*s.* 8*d.* a volume, according to the sale.

Page 17. The proportion of paper used in printing is estimated as exceeding two-thirds of the whole.

The Commissioners of Inquiry justly observe therefore, 'that a large reduc-'tion of duty will be materially felt, precisely in that branch of the manufacture 'to which it is desirable that relief should be afforded.'

The effect of the repeal of the duty on almanacs, which amounted to 1*s.* 3*d.* on each almanac, is very remarkable. No less than 200 new ones are described as having immediately started, of some of which upwards of 250,000 copies were sold within a short period, although the old ones maintain their ground; and Moore's almanac is stated this year to have actually doubled its former sales.

The result of the evidence received, and the observations of the Commissioners of Inquiry in the several parts of the United Kingdom, is stated by them to be, that 'the duties, at their present rate and mode of charge, have a most injurious 'tendency, both in creating temptations to evade the law, and also in checking 'the consumption of an article which would otherwise be in demand for all 'classes of the people.' Page 19.

'As a remedy for these evils,' the Commissioners recommend 'that the present 'division of paper into two classes should cease, and that so long as that manufac- 'ture shall continue subject to an Excise duty, such duty shall be levied at an 'uniform rate; and that the present rate of first-class paper should be reduced one- 'half, and accordingly that $1\frac{1}{2}d.$ per lb. should be fixed as the whole amount to 'be levied on paper of all descriptions;' and further, that the present separate classes of pasteboard should in like manner be consolidated and reduced, and subject to one duty of 14*s.* per cwt., that rate of duty to be also payable on mill-boards and other boards, which now pay a duty of £1. 1*s.* per cwt. Reduction of the Duty recommended.

The manufacturers calculate that a very small loss of revenue will result from these measures. The net produce of the duty on first and second-class papers in 1834 was £718,043, from which, if the duty on second-class paper be deducted, viz., £101,023, there will remain £617,020. Mr. Gaussen calculates that not more than £150,000 of the above sum would be lost in the first year, and that every year afterwards that loss would become less. The London deputation estimate the 'amount which would be received by the Excise, after the consolidation of the 'duties on first and second-class paper, at £680,000,' leaving a loss of revenue of only £62,980. Page 17. Page 19.

The Commissioners of Inquiry advert to a complaint which appears to have been made by the deputations of paper-makers both in Edinburgh and Glasgow, of the loss and inconvenience arising from missing opportunities of conveyance, to which they are frequently subjected by the regulation which requires them to retain their paper on the premises for twenty-four hours after the departure of the officer who had weighed it and charged it with duty. The English manufacturers, as well as the officers of Excise, are opposed to the alteration of this regulation, on the ground 'that a shortening of the period would open a door to evasion of duty.' Pages 20, 21.

The Commissioners of Inquiry consider it inexpedient to dispense with this regulation during the continuance of the present rate of duty; but in deference to the 'strong feeling which the whole of the Scotch Manufacturers have expressed 'upon the subject,' they suggest that 'some relaxation as to time may be allowed 'as soon as the duties are reduced and consolidated into one.' Page 21.

Penalties.

The Commissioners of Inquiry recommend a revision and reduction of the whole of the penalties established by the laws relating to paper, upon the grounds that 'the original penalties in the Act of Anne, establishing the duty, in no case 'exceeded £50, and were generally very much below it;' and that 'enormous penal- 'ties do not and will not check smuggling, so long as the temptation afforded by 'high duties exists.' The Commissioners specially allude to one penalty of £200, which is inflicted by the 1st Geo. 4, c. 58, s. 6, for every label delivered to the manufacturer by the Excise for which he cannot account. The utmost loss of revenue consequent upon the loss or misuse of the label, being the amount payable upon one ream of paper, which, in the case of writing and printing paper, would be Page 22.

from 5*s.* to 6*s.* 3*d.*, and on a ream of mill-board 25*s.* The Commissioners suggest that a penalty of 40*s.*, or at most £5, would be quite sufficient to prevent fraud on this point.

Mode of Charge in Ireland.

Page 22. The manufacturers in Ireland, it is stated, are anxious to return to the original mode of levying the duty in that country, viz. 'by a licence duty imposed upon the 'engine according to the contents of the vats.' The introduction of the English mode of charge into Ireland was effected in consequence of the recommendation of

Page 23. the Parliamentary Commission of Revenue Inquiry contained in their Eighth Report; and the Commissioners state that 'all the evidence they have obtained 'leads them to concur in that Report; and that they, therefore, do not feel disposed 'to recommend a return to the former mode of levying the duty in Ireland.'

Ibid. A few other changes are mentioned as having been suggested by the Scotch manufacturers, as well as by the London deputation, such as 'the abolition of the 'present regulations which compel the keeping an account of the daily produce of 'the manufacture, and of the restrictions in regard to the number of sheets to be con-'tained in a ream, as well as the obligation to send out no smaller quantity from the 'mill than a ream.' The latter restrictions were probably necessary when the duty was collected on the number of sheets and not on the weight of the paper, but are not only inapplicable now that the duty is charged by the weight, but afford, the Commissioners observe, 'just cause of complaint to the manufacturer, as well as an argu-'ment in favour of the earliest possible revision and consolidation of all the twelve 'or thirteen Acts relative to paper.'

The Commissioners strongly urge a general consolidation of all the Excise Laws.

Want of Communication between the Board of Excise and the Traders.

Page 24. The Commissioners of Inquiry observe upon a point which they state to have been repeatedly brought under their notice by the manufacturers of all descriptions, but which has been more especially insisted on by the manufacturers of paper; viz., 'that the Board of Excise do not allow any direct communication between 'themselves and the traders,' and that the only means the trade has of being made aware that an application has ever even reached the Board, or what is the result of it, whether favourable or unfavourable, is by a verbal communication through the

Page 25. supervisor. The Commissioners of Inquiry comment upon this mode of proceeding, as being in every respect highly objectionable, and suggest that it should be forthwith amended by the establishment of the same facility and freedom of communication in the Excise, as exists in the departments of the Customs, Stamps, and Taxes.

Credit.

Credit. With regard to the extent of credit which is now allowed to the manufacturer after the duty becomes due, the opinions received by the Commissioners appear to

Page 26. have differed. In practice the duties are now collected only for twelve weeks.

Page 27. The Commissioners express their opinion that 'giving a long credit on an article 'which can be instantly brought to market after the duty is charged is an objec-'tionable practice, because the trader receives the amount of duty for a considerable 'time before he pays it,' and they therefore recommend (sufficient notice of the

intended alteration being given) that, 'in case of a reduction of duty, it should 'in future be collected in the round which follows the charge.'

Export Regulations.

The Commissioners of Inquiry suggest relief, in the case of export, from the expense of the bond and some other expenses. Page 27.

Allowances.

The Commissioners further express their opinion that when the duty is reduced to 1½*d.* per lb., the allowances repaid to clothiers and hot-pressers, which amounted in 1834 to £6,274, may be safely discontinued. Ibid.

Expenses of Collection.

The Returns of the Excise state that no greater reduction of expense than £6,250 could be obtained by the repeal of the duties on paper. Page 28.

The Commissioners recommend the abolition of the survey on makers of tea-trays and papier maché, which is attended with no advantage to the revenue; and they advert to the amount of duty paid on paper used at the public offices and for printing, which is estimated by Mr. Dickinson at £29,000, one-half of which, or about £15,000, will be immediately saved by a reduction of one-half the duty on first-class paper. Ibid.

STAINED PAPER.

The Commissioners of Inquiry conclude their observations on the paper duty by stating, that they deem the repeal of the duty on *stained paper* to be absolutely necessary to the full development of the benefit that will arise from the reduction of that on paper itself. Page 28.

The stained-paper duty was imposed by the original paper-duties Act (10 Anne, c. 18), and is distinguished by its being a second charge upon an article already highly taxed in its plain or simple state. 'Printed goods and stained paper' appear to have been officially classed together by the Board of Excise; and the Commissioners observe, that it is remarkable the latter duty was not repealed at the same time with the former, to which it was much more analogous than to the paper duty. Page 29.

The present duty on stained paper is 1¾*d.* per square yard, averaging about 1*s.* per lb., in addition to the 3*d.* per lb. levied on the paper in its plain state. A drawback of the whole duty of 1¾*d.* is allowed on exportation.

The amounts of stained paper charged with duty, and of revenue received therefrom, in the year ended 5th January 1835, are as follows:—

	Yards.	Revenue. £.	*s.*	*d.*
England	8,071,094	58,851	14	6
Scotland	59,782	435	18	2
Ireland	618,268	4,508	4	1
	8,749,144	£63,795	16	9

There are 108 paper-stainers in England, two in Scotland, and forty-six in Ireland; each of whom is charged with a licence duty of £4.

Pages 30, 31. A list of the witnesses examined is given at page 29 of the Report; and in the two following pages are contained the Excise regulations, under which the duties are charged and collected.

From these regulations it appears, that the stained-paper duty is charged on all paper prepared for use before it is stained; and that if a sheet therefore becomes spoiled or unsaleable in the staining, the paper-stainer must bear the loss.

Page 32. The price of stained paper is stated to be 2*s*. 6*d*. per piece; the two duties amount to 1*s*. 3*d*.; so that we have at once 100 per cent. of duty, in addition to incidental expenses and to the losses of the nature above described.

The operation of this disproportionately high duty is very severely felt, particularly in the inferior papers, with regard to which Sir James Williams states, that 'for 100 pieces of high-priced paper, they sell 1,000 of the low-priced.' In such a state of things, it is almost needless to add that evasion of duty takes place to a

Page 33. great extent, more especially in Ireland, where, out of forty-six paper-stainers, fourteen appear, from the Excise return for 1832, to have paid duty under £10, forty-three under £100, and three only paid duty above that amount. It is asserted that Irish stained paper is imported into England, and sells for one-third less than English paper, so that the evasion of duty in Ireland is not only injurious to the revenue, but prejudicial to the interests of the manufacturers of the United Kingdom.

Expense of collection. The expense of collecting this head of duty is estimated by the Excise at £1,800, the produce of the duty being £63,000. The Commissioners of Inquiry

Page 33. however do not concur in the correctness of this estimate; but on the contrary express their opinion that a 'much greater expense is incurred.' Copious

Page 35. extracts from the evidence are given in proof of the laborious nature of the duties imposed upon the officers, and which also shew the highly rigorous and

Page 36. vexatious regulations and restrictions to which the manufacturer is subject in consequence of the duty, and of the extent to which he is checked in all attempts at improvement by those regulations.

Ibid. Mr. Gaussen states, that 'the paper-makers themselves could, if this duty were 'abolished, print a cheap ornamental paper for the poor, simultaneously with the 'original manufacture; that they can produce at least thirty durable colours, and 'can render paper like watered silks and grained leather, as well as emboss it; and 'that the duty and labour for staining can thus be saved.'

Ibid. The Commissioners of Inquiry state, 'that after full inquiry, both amongst those 'concerned in the trade, and also amongst the various authorities of the Excise, 'they find themselves unable to suggest any measures for the prevention of the 'great extent of evasion which is at present practised, or for the protection of the 'fair trader, other than a total repeal of the duty on stained paper, as speedily as

Page 38. 'the state of the revenue will permit, and, if possible, simultaneously with the 'reductions and consolidation of the paper duty already proposed, it appearing to the 'Commissioners that the advantages anticipated from this latter measure will be in the 'highest degree increased by the concurrent repeal of the duty on stained paper.'

Page 37. The London deputation 'consider that the abolition of the duty on stained 'paper would be followed by an immense increased consumption of paper, so as in 'a great degree, if not entirely, to diminish the apparent loss to the revenue which 'would arise from the repeal.'

The Commissioners close their Report with the following recapitulation of their recommendations :—

1st. That the two existing classes of paper should be consolidated into one.

2d. That the rate of duty should be fixed at $1\frac{1}{2}d.$ per lb. on all paper.

3d. That all classes of paste-boards and mill-boards be in like manner consolidated, and that the duty to be levied on them be fixed at 14*s.* per cwt.

4th. That the reduced duties be collected in the round following the charge.

5th. That on the reduction of the duty, the allowances to hot-pressers and clothiers be discontinued.

6th. That the penalties now existing be revised with a view to their reduction.

7th. That the Acts of Parliament relating to paper be revised and consolidated, and that the manufacturers be furnished by the Board of Excise, with a digest of the regulations affecting their trade.

8th. That the survey on makers of tea-trays, bottle-stands, and other articles of that description be discontinued ;—and

9th. That the duty on stained paper be repealed, and the survey abolished.

MALT.

The important subject of the malt duty and regulations is treated of in the Fifteenth Report of the Commissioners of Inquiry, which, after briefly stating that the duty in each part of the United Kingdom is 2*s.* 7*d.* a bushel, and on malt made in Scotland and Ireland from bere or bigg 2*s.* a bushel, proceeds to give a series of very interesting tables, shewing the various changes which have taken place in the rates of the duty in England, Scotland, and Ireland, since it was first imposed in each part of the kingdom ; the commencement of the duty in England having been in the year 1697 ; in Scotland in 1713 ; and in Ireland in 1785. FIFTEENTH REPORT. Pages 3 to 8.

A table is also given, shewing the number of bushels of malt made, and the amount of the duties thereon, in each collection of the Excise in the United Kingdom, in the year ended 5th January, 1833. Page 9.

The Report also contains a description of the *process of malting*, taken from the printed instructions to the surveying-officers, and a full statement of the *regulations* extracted from the Excise printed 'statement of the mode of charging and 'collecting the duties of Excise.' Page 11. Pages 11 to 16.

A separate statement is also given of the regulations respecting the drawback for malt on beer and spirits exported to foreign countries, and the rates of drawback. Pages 16, 17.

The Commissioners of Inquiry, after commenting upon the inconvenient interference which these regulations must occasion with the business of making malt, submit a few observations to the effect, that 'so long as it shall be impossible to 'repeal the Excise duties on manufactures, and the Customs duties on raw ma-'terials ; they have no hesitation in saying that a duty on malt ought to be conti-'nued ;' that 'whilst so large an amount of revenue must be raised as that which 'is now required, they do not conceive that it can be shewn that any actual tax is 'less objectionable than the malt tax ; that the paying of it is less felt, and really 'less injurious than the paying of any other tax,' and that 'the repeal of it would 'produce scarcely any other effect than that of raising the price of barley, and 'affording to farmers the means of paying higher rent for barley land.' The question of a reduction of the malt duty is reserved by the Commissioners for a Page 19.

subsequent part of the Report, when the evasion of duty will be under consideration.

Pages 20, 21. A list of the witnesses examined is inserted at pages 20 and 21 of the Report, which then proceeds to submit full and detailed extracts from the examinations, as well of the witnesses belonging to the Excise as of the maltsters, illustrative of the effect and operation of the various Excise regulations.

Mr. Joseph Taylor, an extensive maltster at Bishop Stortford, and representing also the interests of the maltsters of an extensive district, states:—

'We do not make malt according to our own views; but we are directed to make it under 'certain rules and regulations, all of which, in my opinion, or at least the greater part of them, 'are contrary to the good making of malt; for instance, by law, we are obliged to keep it under 'water so many hours, not less and not more; all of which ought to vary as the season varies, 'whether it is a hard year or a soft year: but if it is the softest year that ever was, we are obliged 'to keep it forty hours under water, although it may injure the malt. The fact is, that we are not 'malt-makers according to our own views of malt-making, but we are malt-makers according 'to the directionof the Excise.'

Page 25. The first specific complaint which is noticed, and which is stated to be a general one among the maltsters, is to the effect 'that the regulations have been framed 'to answer only for making malt in winter, in consequence of which a strict 'conformity with them, when the weather becomes warm, is productive of great 'injury and loss.'

The preceding extract from the evidence of Mr. Taylor is of itself a sufficient illustration of the inapplicability of the present regulations to all seasons. The following extract from the evidence of Mr. William Barnard renders it equally evident, that some of the regulations which are adapted to the summer season are altogether as inapplicable to the winter. Mr. Barnard states:—

Page 26. 'With respect to the couch, we are forced to keep it there thirty hours. It heats to such 'a degree in warm weather that no after-part of the process can remedy the injury it sustains. 'I should explain that we must not lay it more than thirty inches thick; then in frosty 'weather that couch is frozen through, in consequence of our not being able to lay it thick 'enough; and in warm weather it is spoiled the other way.

Ibid. Another complaint of the maltsters is, that the regulations place them completely in the power of the surveying officers; in illustration of which, extracts are quoted from the evidence of Mr. James Fison of Thetford, and of Mr. John Young of Sandal near Wakefield, shewing that it is in the power of the officer to charge more in the couch than he ought—thereby subjecting the maltster to an extra duty. Mr. Young states:—

'When a couch is under their survey, it is then in a very small space, perhaps from five to 'thirty or fifty bushels in the inch, or even 100 bushels; and we are bound to keep that couch 'within thirty inches depth, and they know to the fraction of a thousandth part of a bushel the 'area of that couch: but when it becomes a broad floor of several hundred inches in length 'and breadth, thrown by the shovel of the maltster, there will of course several inequalities 'occur; and without very great attention, and an immense number of gauges, which the 'Excise cannot be expected to take, it is very easy for an inexperienced or weak-minded officer, 'by taking his dips unfairly, from the highest parts of the floor, to commit sad havoc on the 'trader, and yet be able to declare his dips were correct.'

Allowance of 17½ *per Cent.*

Page 27. The regulations respecting the allowances for the increase in the several gauges arising from the swell of the corn appear to have been complained of by all the witnesses examined: 'these allowances are 17½ per cent. on the whole quantity 'in the cistern or couch: one-third part on the floor before the end of seventy-two 'hours, and one-half after.' The following extracts from the evidence of the deputation of maltsters, and from that of Mr. John Young of Wakefield, and Mr.

Sayell of Exeter, will be sufficient to put the practical effect of this allowance in a clear point of view.

'*Mr. Gibson.* I will state how this originated. When the allowance stood at 20, it was 'considered by the traders that it was rather too much, and that it opened a door to fraud; 'and a calculation was made by the traders, and it was found that, by increasing the factor 'from 8 to a certain figure, it would shut the door against fraud, and at the same time not 'compel the fair trader to pay more than 20*s.* 8*d.* a quarter. A suggestion was made to the 'late Chancellor of the Exchequer to alter the factor: he immediately caught at it; but, to 'our utter surprise, when the Bill came into operation, instead of finding that the Excise had 'made use of the factor proposed, viz. 8·2, another was introduced, viz., 8·25. Page 27.

'*Mr. Taylor.* I quite agree in that statement. In altering the factor they had made it '8·25, whereas if they had made it 8·2 it would have been quite right; it was not placed 'upon us as we volunteered and as we expected.

'Then the fact is that you knew nothing of this departure from the agreement till the Act 'came into operation?—*Mr. Gibson.* Decidedly so.'

Mr. JOHN YOUNG, Wakefield.

'Several witnesses have complained of the alteration that was made in the allowance for the 'spear and grain from 20 per cent. to 17½ per cent.; are you of opinion that that allowance 'should be restored to the original rate of 20 per cent.?—The trade of Wakefield are 'decidedly of that opinion, and think it only an act of justice; but, considering at that time 'that the number of repeals from vexatious clauses were of such importance to the maltsters 'that they thought it to be a very good bargain: it is not, however, virtually an increase of 2½ 'per cent., as was understood at the time, but it is an increase of 3⅛ per cent., because the 'charge does not occur on the reduction from 100 to 82·5, but upon 80 to 82·5, which is 'virtually 3⅛ per cent., and which ought to be restored again. Page 29.

'Then they consider that that alteration of allowance was virtually an additional duty?—'Decidedly: so it is.

'So that, in point of fact, the duty is more than 20*s.* 8*d.* a quarter?—Yes; it is virtually 'by the above imposition, as nearly as possible, 8*d.* per quarter more, or 21*s.* 4*d.*, the total 'amount of duty upon one quarter of barley; for, as 1*d.* per bushel additional duty was 'imposed when the imperial measure came into use, making the amount 2*s.* 7*d.* per bushel, 'so the increase of $2\frac{5}{10}$ bushels upon 80 will be found equal to another 1*d.* per bushel, or 'very nearly so; and great numbers of the trade, being ignorant of its effect, it is only an act 'of equity to restore it, or publicly by law impose the duty of 2*s.* 8*d.* per bushel.'

Mr. JOSEPH SAYELL, Exeter.

'The principal thing of which the trade complain is the reduction of the allowance from 20 'to 17½ per cent. upon the couch and cistern gauges; that, together with the charges which 'are at times made by the gauging upon the floor, operates as an additional duty to the extent 'of 2*d.* a bushel on the quantity of barley put into steep, as will be seen by the following 'return of the quantities steeped, and amount of duties paid for the last 6 years:—

	Bushels of Barley steeped.	Bushels charged with Duty.	Number of Bushels charged less than the quantity steeped.	Number of Bushels charged over the quantity steeped.	Excise Rate of Duty.	Duty actually paid.	Average price paid for Barley at Exeter.	Retail price of Malt.
Year ending					*s.* *d.*	*s.* *d.*	*s.* *d.*	*s.* *d.*
5th July, 1829	3,569¼	3,556	13	...	2 7	2 6¾ 124/369	4 7½	8 0
Do. 1830	4,369	4,334	35	...	2 7	2 6¾ 29/369	4 11½	8 0
Do. 1831	4,557	4,626	..	69	2 7	2 7¼ 207/369	4 7½	7 6
Do. 1832	7,747	8,040	..	293	2 7	2 8¼ 44/369	4 8½	7 6
Do. 1833	8,674½	9,050	..	375½	2 7	2 8½	3 9	6 6
Do. 1834	5,262½	5,479	..	216½	2 7	2 8¼	3 4	6 6

'What is the result of that return?—The result is, that in the year 1829, before the reduc- 'tion took place, the duty actually paid was 2*s.* 6¾*d.* and a fraction; the next year it was also '2*s.* 6¾*d.* and a fraction; the next year it was partly under the new and partly under the old 'system, and then it was 2*s.* 7¼*d.*; the following year, 1832, it was 2*s.* 8¼*d.* and nearly half a 'farthing more; the year 1833 it was 2*s.* 8½*d.* and the year 1834, 2*s.* 8¼*d.*, exhibiting an 'increase of duty upon the trade to the extent of nearly 2*d.* a bushel.' Page 30.

Sprinkling.

The regulation respecting the sprinkling of malt is another in regard to which a general feeling exists amongst the maltsters in favour of an alteration.

Page 31. Mr. John Young, of Wakefield, states :—

'The inconvenience we complain of is, that we are prevented from giving the barley that 'support which it ought by nature to receive from sprinkling, and thereby the germinating 'process is brought into such a state that it cannot be recovered; and if it gets into a dead 'state the root becomes brown and withered, and it then flags so much that it cannot be re-'vived. We consider that we are making the best of our article when we keep up the regu-'lar process of germination in a progressive manner, so as to imitate nature as nearly as 'may be.

'And when you are not able to do that you suffer a loss?—Decidedly: the barley becomes 'injured to all intents and purposes; and I have no doubt that the brewer would bear us out 'in that.

'In point of fact the regulation is an injury to you in point of property?—It is; inasmuch 'as it compels us to spoil the wetting in the cistern, by giving it ten hours more water than it 'will bear, or compels us to injure those floors requiring water.'

Page 32. Mr. Sayell of Exeter, states :—

'I do not think the revenue would be liable to any serious injury by conceding the indul-'gence of wetting at the end of six days, instead of eight, provided the restriction was conti-'nued of keeping the corn fifty hours in the cistern.'

The following is an extract from a letter of Messrs. Tasker and Fleet, brewers :—

'Although adverse to sprinkling as a general system, we think that occasions frequently 'arise, sometimes from the weather, sometimes from other causes, on which it would be bene-'ficial, but on which its prohibition operates as a hindrance to the production of malt of a 'good quality, and consequently to the injury of the maltster and the public. The present 'regulation virtually amounts to a prohibition, the late period at which sprinkling is allowed 'rendering it useless; at the same time, we entertain an opinion, that unrestricted permission 'must give increased facility of evading the duty; and we cannot therefore see how the fair 'trader would be enabled, in consequence of such permission, "to drive the fraudulent one 'out of the field." We conceive that the object to be desired would be attained without danger 'to the revenue by the following alteration in the regulation: the maltster to be allowed to 'sprinkle when the corn is five days old from the cistern, (instead of eight as at present,) or at 'any time afterwards, such corn having been steeped in the cistern not less than forty-six 'hours.'

Barley Books.

Page 32. The regulation which requires maltsters 'to keep barley books' is not only universally complained of by them, but is also pronounced by them to be entirely useless.

Steeping.

Page 32. The regulation respecting steeping is also represented as frequently productive of injury to the malt. Mr. Taylor of Bishop Stortford, says :—

'The next clause I wish to remark upon is the thirteenth. In that clause I find every 'maltster is compelled to steep or keep the corn under water at least forty hours; therefore we 'are compelled to keep it under water forty hours, whether we are of opinion that it ought to 'be or not, and we have not the option of doing what we think the best for the malt. I would 'also remark, that this year I consider that there is a very great deal of barley that might be 'made into very good malt, provided a less time than forty hours were allowed to steep; the 'reason for which is, that the greater part of the growth of this year's barley is very thin, and 'would not require, or perhaps would not bear, forty hours' water.'

Fines on compressed Couches.

Page 33. The fines on compressed couches is also especially adverted to by Mr. John Young, in behalf of the maltsters of the Wakefield district, who solicit particular attention to the subject, and suggest a plan for doing away with the penalties on this head, and at the same time for securing the revenue.

Page 33. Appendix No. 1. The observations of the Board of Excise upon these several regulations are inserted at pages 34 and 35 of the Report, and are contained in a letter, dated 31st

January 1835, in which the Commissioners of Inquiry observe is submitted 'a 'very elaborate and clear explanation of the circumstances which, from time to 'time, have led to the enactment of the several provisions of the law by which the 'collection of the malt duty is now regulated.'

The Commissioners of Excise, at the conclusion of their letter, express their readiness to reconsider the various regulations, and to grant relief where it shall appear to be called for. They say:—

'That there is no indisposition on the part of this Board to the removal of those restraints 'which are really injurious to the operations of the maltster must be well known to the trade, 'from the attention which, particularly in the year 1828, was paid to their suggestions, and 'the readiness with which, after full discussion, they were adopted. The regulations, 'as established at that time, appeared to be entirely acquiesced in, as necessary restraints 'upon the fraudulent trader, and, in that view, beneficial to the revenue and to those who 'were disposed to carry on their business in a fair and lawful manner. If, however, 'experience shall have shewn that the mode of working requires further relief, we should, 'with the same readiness, consider such specific objections as can be urged to any part of the 'present law.'

The Commissioners of Inquiry express their concurrence in the opinion of Mr. Young, that 'the law is imperfect, inasmuch as it makes no distinction between 'winter and summer;' and they suggest, that powers should be vested in the hands of the Board of Excise for making alterations in the regulations suitable to the respective seasons. Page 36.

The Commissioners quote the opinion of Mr. Hetherington, on the allowance of 17½ per cent. on the couch-guage, as confirmatory of the statements of the maltsters; and also his opinion that the regulation in regard to the allowance on the floor-guages is not of very great importance now; and they recommend, with the sanction of such high authority, that the law should be restored to what it was, respecting both these allowances, prior to the passing of the Act of 11 Geo. 4. Ibid.

On the subject of sprinkling also, the Commissioners quote the further opinion of Mr. Hetherington, shewing that he does not object to an alteration of the regulation for allowing sprinkling to take place, provided the grain has been in the cistern fifty hours, in six days instead of eight days after removing the grain from the cistern—an indulgence which the Commissioners consider the maltsters 'entitled 'to on the ground that it is quite clear there is no necessity for continuing the 'restriction in its present form.' Page 37.

Bere and Bigg.

Under this head extracts are quoted from the evidence of the deputy-chairman and solicitor of the Excise, as well as from that of Mr. Daniel Logie, and Mr. William Cairnes, to the effect that no just grounds exist for continuing a lower duty by 2*s.* a quarter on malt made from bere and bigg in Scotland and Ireland than on malt made from barley; that it is in fact difficult to tell the difference; and that a great quantity passed under the bere and bigg duty is barley-malt. Ibid.

The Commissioners of Inquiry consider that it would be inexpedient to withdraw this indulgence 'so long as the duty on malt made from barley is continued at '20*s.* 8*d.* a quarter;' but express their decided opinion, 'that if the duty should be 'reduced, no distinction should afterwards be made in favour of bere and bigg 'malt.' Page 38.

Drawback on the Exportation of Beer.

The insufficiency of this drawback, compared with the amount of duty paid on the malt actually used in the manufacture of beer for exportation, is strongly illus- Pages 38 to 41.

trated by extracts from the evidence of Mr. Hugh Tennent, and by a series of tables
Appendix No. 6. which were annexed to a memorial presented by Messrs. John and Robert Tennent to the Lords of the Treasury upon the subject.

Mr. Hugh Tennent says, in reference to beer exported by them to the West Indies and South America:—

'Where we use eighty bushels, in a small brewing, we get a drawback only of fifty-six; and 'on a brewing of ale of 126 bushels we get a drawback only of fifty-four: they allow just two 'bushels to the barrel of whatever strength we choose to make it. There is no allowance of 'drawback at all upon the hops. We pay a half-per-cent. duty upon the glass when we put 'it into bottles; and what we ship to the East Indies is in hogsheads, made generally of 'Dantzic wood, on which there is a heavy duty.'

Page 39. The tables shew the charges on 20,000 bushels of malt converted into beer or strong ale, which must be paid by the British brewer previous to exportation, and from which the continental brewer is wholly exempt. One instance will suffice:—

The duty on 20,000 bushels is	£2,583
If converted into strong ale it yields 4,000 barrels, upon which the duty is returned, at two bushels per barrel,—say 8,000 bushels, at 2*s.* 6*d.*	1,000
Leaving at once a deficiency of drawback of	1,583
The duty on the hops, upon which there is no drawback, is	166
The duty on the wood of 2,670 hogsheads	467
The duty on exportation, debenture stamps, insurance stamp, and bill-of-lading stamps	146
Making a total amount of duties and charges of	£2,362

The Commissioners of Inquiry observe, that 'the withholding from the exporters 'of beer of the full return of what they pay for duties, namely, on exports, malt, 'hops, and stamps, is in fact nothing less than imposing an export duty on their 'trade; that is to say, it is taxing the productive industry of the country, when 'placed in competition with that of foreign countries, which is the most objection-'able of all kinds of taxation, and for which it would seem to be impossible to shew 'any justification.'

Messrs. Tennent distinctly say, that if the drawback regulations were altered a very large exportation of strong beer would be the result, and '*that they would 'willingly relinquish the home branch of their business (which would be a consider-'able sacrifice), and enter their malting-premises and brewery entirely for exporta-'tion, if by so doing the measure of relief, which they pray for, could be more 'readily obtained, and afford greater security for the due collection of the malt 'revenue.*' The export is at present confined to 70,000 or 80,000 barrels.

Page 41. The Commissioners of Inquiry urge that the subject should be seriously considered by the Commissioners of Excise, with a view of ascertaining how far it may be practicable to grant to the exporters of beer the relief which is required.

Regulation for the Payment of the Duty on Malt.

Credit. Page 41. 'Under the present regulations, the maltsters are enabled by giving security, to 'obtain what is called by Sir Francis Doyle in his evidence, a five-months' credit. 'The Commissioners of Inquiry enter into a full discussion of the merits of this 'question.

'Some maltsters have proposed that instead of this credit they should be permitted 'to pay the duty when due, and receive a reasonable discount.

'The Commissioners of Inquiry observe, that "if the reasons on which the Legisla- 'ture, in the case of the malt duty, has allowed a credit of five months, be examined, 'it will be found that they do not justify the leaving the public money for so long a 'time in the hands of the maltsters, either with reference to the interests of the trade 'itself, or to those of the community at large;" and consequently it will further 'appear, that this duty ought to be paid without granting a discount when due, in 'the way that most of the other Excise duties are paid.

'The five-months' credit, in point of fact, has the effect of encouraging persons to Page 42. 'become maltsters who possess little or no capital; for they can convert barley into 'malt and sell it before the engagements they have made for paying for the barley, 'and for paying the expenses of malting it, fall due; and in this way they are able to 'carry on business with a decided advantage over those who employ large capitals. 'But this sort of competition deprives capital of its due remuneration, and must 'eventually have a considerable effect in driving out of the trade of malting those 'persons who, from their wealth and respectability, are the most disposed to con- 'form to the law, and in contributing to substitute in their stead needy speculators, 'who, in consequence of being constantly liable to be involved in difficulties for 'want of capital, will be ready on all occasions to evade the regulations for collect- 'ing the duty.

'Such a result as this cannot fail to be highly detrimental to the public interest, 'and therefore the Legislature should be considered as having unwisely interfered 'with the free working of capital and skill in the malting trade, by giving a 'bonus of a five-months' credit to persons without capital, to disturb and injure 'solid capitalists, whose welfare is identical with that of the public, and who there- 'fore cannot suffer injury without a corresponding injury being at the same time 'inflicted on the public.

'In support of these observations several extracts from the evidence are given.

'The Commissioners of Excise say, in a letter to the Treasury dated 28th of Page 44. 'August 1833,—"That the effect (of not allowing credit as at present) might be Appendix No. 12. 'to drive persons of small capital out of the legal trade, and induce them to resort 'to private malting."

'The reason here given for continuing the credit the Commissioners of Inquiry 'do not consider a good one. They argue that the apprehension of the evil of driving 'persons of small capital out of the legal trade, and inducing them to have recourse 'to private malting, should not be allowed as a sufficient cause for continuing the 'positive evils which arise from the credit; for, if the contemplated evil of private 'malting were to arise, it would not be a greater one than that of the evasion of the 'duty, which now takes place extensively in consequence of many licensed maltsters 'having embarked in the trade on the credit which Government gives them with the 'purpose of making profit by committing frauds.'

Some maltsters have proposed the allowing of malt to be bonded as substitution Page 45. for the credit. The trade however are stated to be decidedly opposed to it, and the Commissioners of Inquiry observe:—

'We should not be disposed to give our sanction to this plan of bonding, 'even if the whole trade had been in favour of it, because we cannot discover any 'thing in the business of making malt, or any difficulty in finding a market for it, 'that makes it expedient to have recourse to such a measure to assist those who 'carry it on to pay the duties.'

The Commissioners conclude their observations upon this point in the following terms:—

'We have now fully examined this question of the five-months' credit in all its 'details, and we beg to conclude the discussion by saying, that upon the fullest 'consideration of them we feel ourselves called upon strongly to recommend that 'this credit should be discontinued.'

Evasion of Duty.

Pages 45, 51, 52. It appears from the evidence of the chairman of the Board of Excise, and of the officers of that department, that it is their impression that very little evasion of duty

Pages 45 to 50. takes place. The Commissioners of Inquiry, however, adduce numerous extracts from the evidence of maltsters, containing facts which make it apparent that the duty is extensively evaded. It will be sufficient here to quote the evidence of Mr. Joseph Taylor, of Bishop Stortford, who states:—

'I think Government have never turned their attention sufficiently to protect the fair trader, 'and to prevent fraud;—that an immense fraud is going on at this moment I am well aware. 'I am in the habit of seeing immense quantities of malt both in the country and in London, 'much of which is purchased in the London market, which I know can never have paid the 'duty, or it could not have been sold at the price.

'What period would you go back to?—Seven years. That the duty is evaded to an enormous 'extent I am certain. I believe I am not going too far when I say that the maltsters, in our 'part of the country, have ever been considered honest maltsters. Now we, for the last two 'years, have been losing money by our trade; and I come to the market at London, and see 'malt of nearly the same quality bought at 5*s.* to 7*s.* a quarter less than I can afford to sell my 'own, and I know, from that very circumstance, that that could not have paid the duty.

'I beg to add further to my evidence, that I have very attentively read the Tenth Report of the 'Commissioners of Excise Inquiry, and I have every reason to believe the malting trade of Eng- 'land is fast approaching to that of what Ireland is, and that the fair trader must be compelled 'to relinquish his trade in malt-making unless he is better protected; and I quite agree with many 'of the evidences given in the Irish Report, that there cannot be a better criterion to judge of 'fraudulent practices being carried on, when the quality and prices of the malt brought into the 'London market is known, and which is sold so much below what I can afford to sell it for.'

The Commissioners of Inquiry state their opinion, that the evidence of the maltsters establishes the following facts:—

Page 50. 1st. That malt is sold for a price that is insufficient to pay the expense of making it and duty.

2dly. That it is sold throughout the season, and in large quantities, at this price.

3dly. That the duty is evaded to a great amount.

Page 51. 4thly. That the maltsters who pay the duty honestly are greatly injured by the competition of those who do not pay it.

Mr. John Lyall, a brewer and maltster, says, 'If I was merely a maltster, I 'would not enter the trade on that account;' and Mr. Henry Aldrich says, 'In our 'country we have been much under the usual make. There was one building, 'which cost £2,500 only a few years ago, has been taken down as well as others. 'Every well-disposed man with regard to the trade is afraid to enter it.'

Page 52. Sir Francis Doyle and Mr. Dehany both state their opinion to the effect, 'that 'the price of malt pays the cost of the corn, manufacture and duty:' the latter admits, that if it would not it would 'be most conclusive certainly that there must 'be considerable frauds.'

The large amount of duty paid is also adduced by Sir Francis Doyle as 'evidence that the duty is not evaded:' but the Commissioners of Inquiry state that when the repeal of the beer duty is considered, as well as the increase of the population and wealth of the country, 'it is clear that, notwithstanding the large 'amount of duty that is now paid, the evasion of it may be very extensively 'going on.'

The solicitor adverts to the fact of no representations having been made to the Board. The Commissioners refer to their Reports on glass and paper, in which they

have shewn the 'great repugnance which exists on the part of the traders to make 'complaints to the Board, even in cases where much injury is sustained.'

Mr. Joseph Taylor says that no applications have been made, because—

'We have so often made representations without getting relief;—there have few applica-'tions been made to the Excise or to the Government but what I have been a party to them, 'and I have seldom found that we have succeeded in our applications.'

The number of malt-houses in England is stated to be 12,513, of which 7,294 are surveyed daily, 167 nine times in a fortnight, and 5,052 only five times in a fortnight. Page 53.

It is stated by the maltsters to be principally in these out-walk malt-houses, which are only surveyed five times in a fortnight, that evasion of the duty takes place; and the Commissioners of Inquiry suggest, as an important measure for securing a more effective collection of the duty, that the want of a daily survey of such malt-houses should be supplied by having surveys made at irregular periods, and without previous intimation of their taking place—a course which does not appear to have been taken by the Commissioners of Excise. Page 54.

The abolition of the five-months' credit, which holds out so great an inducement to persons with fraudulent intentions to embark in the making of malt, and the requiring the duty to be paid at the end of every six weeks, is also again pointed out as a desirable measure for preventing evasion of duty.

Penalties.

The following is the statement of penalties against maltsters in the year 1834:—

Awarded.	Remitted.	Recovered.
£18,548	£11,463	£4,028

Upon this statement the Commissioners of Inquiry observe as follows: 'The 'fact which appears in this return, of penalties to the amount of £11,463 having 'been remitted in one year, out of £18,548 awarded, is, we are of opinion, 'sufficient to justify us in believing that the same observations which we have 'made in former Reports on Excise prosecutions are applicable to the prosecutions 'which take place with respect to the malt duty. There certainly must be strong 'grounds for some change, whence traders are so heavily amerced, with no other 'result than the remittance of the punishment to which they have made themselves 'legally liable.'

IRELAND.

The Commissioners of Inquiry, after briefly adverting to their Tenth Report, and to the fact thereby shewn of the 'existence of illicit malting to an immense extent 'in Ireland, notwithstanding the constant efforts of the Excise to prevent it,' proceed to call attention to a special report which they had obtained from the Board of Excise on the subject; the principal points discussed in which are, the revival of the old Irish malt law, the efforts made by the Commissioners to suppress illicit malting, the result of those efforts, and the best means of counteracting fraudulent proceedings in future. Page 55. Page 57.

With regard to the revival of the old Irish malt law, the principle of which was to charge the duty, not according to the quantity of malt actually made, but according to the capacity of the cisterns and floors of a malt-house, it will be sufficient to state that the Commissioners of Inquiry concur in opinion with the Board of Excise, that the re-enactment of a separate malt law for Ireland is inexpedient.

With regard to the efforts made to suppress illicit malting, the Board of Excise

refer to the numerous additions which have been made to the revenue police force, as well as to the seizures and destruction of illicitly-made malt by that force, and to
Page 58. the prosecutions consequent upon the detections of that force. The Commissioners of Inquiry express their surprise at this reference to the police force, inasmuch as it appears from the papers annexed to their Seventh Report, Part I., pages 51 to 70, relating to this force, that in all the letters suggesting increases of it, it is stated to be with the view of the more 'effectual suppression of *illicit distillation*, 'without making any mention whatever of the suppression of illicit malting—a 'circumstance which shews, that this object of suppressing the practice of illicit 'malting, independently of illicit distillation, was not in the contemplation of the 'Commissioners when they made their representations to the Treasury.'

The establishment of an additional number of general surveys, amounting to ten, with the employment of twenty surveying-general-examiners, is also stated by the Board of Excise, who describe the result of all these measures to have been, 'that
Page 58. 'within the last six months illicit distillation' and private malting have been very greatly reduced.

Page 59. The Commissioners of Inquiry do not consider that this addition to the surveying-officers can have been very effective, the instructions to the officers having been 'to turn their attention *exclusively* to the survey of *entered houses*, unless 'any special information was communicated of frauds practised on any other 'branch of the revenue.' The Irish maltsters prove that the greater part of the illicit malting is carried on by *unentered* maltsters.

Page 60. The number of prosecutions in 1833, which is stated in the letter of the Commissioners of Excise at 2,560, is also commented upon as calculated to mislead; the actual number of prosecutions under the *malt* laws in 1833 having been only 58; the whole of the remainder of the above number relating entirely to *illicit distillation*.

Page 61. With respect also to the returns upon which the Commissioners of Excise found their statement, 'that within the last six months illicit distillation and private malting have been very greatly reduced,' and which consist of fifty-eight reports of supervisors. The Commissioners of Inquiry express their surprise at finding, upon an examination of them, that eight only of these fifty-eight reports mention malting.

In opposition to the above statement of the Board of Excise, the Commissioners quote the opinions of the following witnesses:—

Mr. Sullivan, M.P. states his opinion 'that there is very little diminution, or 'rather none at all, in the illicit malting as compared with last year.'

Page 62. Mr. Alexander of Carlow, states, 'that smuggling has not decreased between 'the 1st of October 1834, and 1st of April 1835.'

Mr. Henry Feath of Cork says, 'I can, without fear of contradiction, assert, 'that illicit malting is rapidly on the increase in all parts of the country;' and Mr. William Cairnes states, 'it is a matter of notoriety that new establishments have 'sprung up, and have been carried on both extensively and successfully, almost 'upon the principle of an illicit trade.'

The Commissioners of Inquiry consider that these opinions, which are illustrated much more fully in the Report, completely invalidate the returns referred to by the Board of Excise, as grounds for coming to the conclusion that illicit malting has been greatly reduced in the last six months.

Page 63. The average quantities of malt brought to charge in the nine years from 1790 to 1798, is stated at 4,705,000 bushels per annum; the average in the four years from 1830 to 1833, 2,025,000 bushels per annum.

'The average amount of the revenue received was,—

In the four years 1808 to 1811.....	£342,000	per annum.
In the three years 1824 to 1826.....	314,000	„
In the five years 1830 to 1834.....	256,000	„

Conclusion.

The Commissioners of Inquiry enter into a general statement of the grounds upon which it would appear that the most effectual mode of suppressing illicit malting would be by a reduction of the duty on malt. Pages 65 to 69.

They also quote the opinions of extensive maltsters, as to what would be the effect of a reduction of the duty to one-half; and they add the following important remarks, which it may be well to quote in the words of the Report:—

'We have already said that the only grounds on which a reduction can be justified, 'while the present amount of revenue is necessary, is a strong probability that a 'reduced duty would, by means of an increased consumption, yield as great a 'revenue as that which is obtained from the present duty; but if the importation 'of foreign barley be not permitted, the tendency of a reduced duty to increase the 'consumption of malt would be counteracted by the price of British barley becoming 'higher in consequence of the new demand for it, which would arise from the duty 'having been lowered; and thus the consequence of a reduction of duty would be, 'not such an increased consumption of malt as would keep the revenue up to its 'present amount, but a higher price of barley, and a certain loss of revenue.

'As, therefore, there is no probability of a reduced duty being followed by 'such an increased consumption of malt as would prevent a loss of revenue, so 'long as the importation of foreign barley is restricted, we are of opinion that it 'will be preferable to endeavour to check illicit malting by the enforcement of the 'Excise laws, however inadequate they may be to produce a complete remedy, rather 'than to try the experiment of stopping it by a reduction of duty. If there were 'no factitious cause for elevating the price of barley, arising from the direct effect 'of a duty on foreign barley, or from the indirect effect of duties on other kinds of 'foreign corn, we should not feel any hesitation in saying that the proper way of 'dealing with the malt duty would be to reduce it one-half; but nothing, in our 'opinion, can be more unwise than to reduce duties on articles which are fit 'subjects of taxation without, at the same time, taking care to secure the most 'abundant supply that is possible to be secured of the materials which are neces-'sary for their production.

'Although, as we have before said, we have no expectation that intimidation and 'punishment will lead to a complete remedy of the evil of evasion of duty, as now 'practised in the United Kingdom, we are, however of opinion that this evil may 'be diminished, even while the present duty continues, by adopting some measures 'for counteracting it, to which the Commissioners, as yet, seem not to have turned 'their attention.

'In England it would appear that more frequent inspections, by superior sur-'veying officers at irregular periods, of the malt-houses in the out-walks would be 'useful; whilst in Ireland the calling in of the aid of the regular constabulary force, 'to prevent the violation of the revenue laws, as well as that of the other laws of 'the land, would, beyond all doubt, contribute to keep down the practice now almost 'openly carried on in the interior of the country of private malting in unentered 'houses.

'We also look forward to the discontinuing of the system of giving credition 'paying the malt duties, as a measure which, if adopted, would be followed by very 'good effect.'

HOPS.

SIXTEENTH REPORT

The first duty on hops was imposed by the 9th Anne, c. 12, at 1*d.* per lb. It was fixed at its present rate of 2*d.* per lb. by the 45th Geo. 3, c. 94.

The duty does not extend to Ireland; but hops imported from thence pay the English duty.

No drawback is allowed on hops exported to Ireland; but a drawback of the whole duty is allowed on hops exported to the Isle of Man and to foreign parts.

Page 3. A return of the rates and amount of the duty since 1770 is given at page 3 of the Report, shewing the extraordinary fluctuations of the duty, varying from £14,913, the lowest amount in any one year, viz., in 1783, to £476,895, the highest amount, which was in 1826.

A return is also given of the number of acres under cultivation for hops in each year since 1807, which shews a gradual increase since 1832, the number of acres

Page 4. cultivated in the three following years having been,—

In 1832.....	47,101 acres.
1833.....	49,187 „
1834.....	51,273 „

The number of persons surveyed in 1834 is stated to have been 7,242, being the greatest number surveyed under any one of the growing-duty trades, except that of malt.

Pages 4, 5. A full statement is given, in the Report, of the regulations for charging and collecting the duty on hops, which objects are carried on in a different manner from that of the other duties of Excise, being invariably completed in a period of one or two months, temporary assistant officers being employed for the purpose, which has been found more economical than employing a part of the permanent establishment of the Excise.

Page 6. The total number of such officers has been in each of the last three years 270, and the total expense as follows; viz.—

In 1832.....	£3,316
1833.....	3,432
1834.....	3,675

forming a very small per-centage on the revenue derived from a good crop.

It appears from letters addressed to the Commissioners by Members of Parliament representing the hop districts, that the growers are generally satisfied with the present arrangement for the collection of the duty, and are not desirous of any change, either in the rate of duty, or in the regulations under which it is charged.

Page 7. The Commissioners call attention to the evidence of Mr. Ellis of Barming, as entitled to particular weight, from his being the most extensive, as well as one of the most experienced cultivators of hops in the kingdom, the number of acres cultivated by him being at present 500, the greatest number cultivated by any other person being 164 acres.

Sir Francis Doyle and Mr. Dehany consider the duty to be well and cheaply collected: but they suggest that the period allowed for claiming the drawback on hops exported, which is now indefinite, should be restricted to three years from the

growth. The Commissioners of Inquiry recommend the adoption of this suggestion.

Mr. Dehany also suggests the extension of the duty to Ireland, by which one of the few remaining distinctions which prevent the trade between the two countries from being in all respects a coasting trade would be removed—and he considers there will be the less objection to it, as there are very few, if any, hop-growers in Ireland.

The Commissioners express their concurrence in Mr. Dehany's suggestion.

Credit. Pages 8, 9.

The question of the extent of credit which is allowed by law to the grower of hops, before his duty is collected, is fully entered into in the Report.

By the original Act of Anne a credit of six months was allowed, but under the 1st and 2d Wm. 4, c. 53, a full year must now elapse before the duties are entirely discharged—an extent of credit very much exceeding that which is allowed in any other case. It will be sufficient here to state, that the Commissioners of Inquiry refer to their Reports on paper and on malt, in which they have fully explained the opinion they entertain, 'that Excise duties ought to be collected 'upon the articles charged, as soon as those articles shall be ready to be disposed 'of by the maker,'—an opinion which they conceive to apply with greater force to the case of hops, in which a much more protracted period of payment is given, although the sale of hops generally takes place as soon as they are ready for consumption.

Page 9.

The Commissioners, however, express their sense of the difficulty of withdrawing an indulgence which is in part coeval with the imposition of the duty itself; but, being persuaded of the mischief which arises from the extension of credit in Excise duties, they recommend that the attention of the department of Excise should be called to the possibility of effecting an arrangement on terms satisfactory to the planters, under which this duty might, with respect to the time of payment, be assimilated to the other duties of Excise.

The Commissioners conclude their observations by a few comments on the effect which the high Customs duty of £8. 11*s.* per cwt. on hops imported from foreign countries has, in confining the supply in a great degree to the home grower, and thereby increasing the cost to the consumer in England—a species of monopoly which would prevent the consumer deriving the benefit of a reduction of duty, by a corresponding reduction of price in the market; and, under these circumstances, they express their opinion, that there seems to be no reason why the revenue should not benefit by the present amount of duty, more especially as hops are comprised in that class of articles to which they have already referred in their Seventh Report, as being more fitting subjects for taxation than those which may be reckoned among useful manufactures.

The Chancellor of the Exchequer has concurred in and acted upon the recommendations of the Commissioners of Inquiry, in so far as regards the abolition of the Excise permits on wine, and to a limited extent of the Excise survey on wine-dealers, agreably to the Second Report of the Commissioners, and also by reducing the duty on flint glass from 6*d.* to 2*d.* per lb., in reference to which latter measure there cannot be a stronger confirmation of the correctness of the views of the Commissioners, as well as of the expediency of the course pursued by the Chancellor of the Exchequer, than the fact, which it is as gratifying to know, as it is important in a national point of view, that already, within the short period which has elapsed since the announcement of the reduction of the duty, extensive

glass manufacturers who had been compelled to close their works from the impossibility of carrying them on against the ruinous competition with illicit makers, are taking measures for putting their works again into a state of immediate activity.

In point of fact, there seems to be every prospect, every right to assume that the loss of revenue consequent upon the beneficial measure which has been adopted by the Chancellor of the Exchequer, will be even at first but small, and prospectively, none ;—whilst an impetus will have been given to a most important branch of our national manufactures, which will operate the more powerfully, and the benefits of which will be the more extensively diffused and felt, in proportion as that manufacture has hitherto been labouring under the depressing hand of the Excise, subject to a ruinous duty, and to a still more ruinous competition with illegal manufacturers as well as to restrictions in the modes, and times, and processes, of the manufacture, such as to have proved altogether prohibitory of any attempt at those immense improvements of which it is well known the manufacture is susceptible, were the manufacturer left to the free and unfettered exercise of his skill, enterprise, and capital.

It is clearly, therefore, an object of national importance, as well as one in which the interests of the manufacturers are deeply concerned, that such freedom from Excise restriction should, in conformity with the recommendation of the Commissioners of Inquiry, be afforded at as early a period as possible, by the total abolition of the reduced duty of 2*d.* per lb. ; and it is superfluous, after what has been stated, to point to the extensive national benefits which will arise from a similar abolition of the other heads of glass duties, and of their concomitant restrictions and regulations, whenever the finances of the country will admit of so important a measure of relief.

T. CHARLES HARRISON,
Secretary.

Office of the Commission of Excise Inquiry,
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